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SEVENTEENTH REPORT

OF THE

Association of American
Railway Accounting
Officers

(ST. LOUIS MEETING.)

MAY TWENTY-EIGHTH AND TWENTY-NINTH.

1902.

*Gen. Libr.
From Gen. Libr.
4-16-1926*

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Officers and Executive Committee.

1902-1903.

OFFICERS.

PRESIDENT.

W. B. BEND,

Vice-President and Auditor, Chicago Great Western R'y, St. Paul, Minn.

FIRST VICE-PRESIDENT.

J. W. RENNER,

Comptroller, Penna. Lines West of Pittsburgh, Pittsburgh, Pa.

SECOND VICE-PRESIDENT.

A. D. PARKER,

General Auditor, Colorado & Southern R'y, Denver, Colo.

SECRETARY AND TREASURER.

C. G. PHILLIPS,

79 Dearborn Street, Chicago, Ill.

EXECUTIVE COMMITTEE.

TERM EXPIRES 1903.

A. I. CULVER.....Comptroller Delaware & Hudson Co., New York City, N. Y.

H. A. DUNN.....Auditor, Central of Georgia R. R., Savannah, Ga.

R. FENBY.....Auditor, Texas & Pacific R'y, Dallas, Texas.

FRANK NAY.....Auditor, Minneapolis & St. Louis R'y, Minneapolis, Minn.

TERM EXPIRES 1904.

A. H. PLANT.....Auditor, Southern R'y, Washington, D. C.

H. I. BETTIS.....Assistant General Auditor, Union Pacific R. R., Omaha, Neb.

J. G. DREW.....Comptroller, Great Northern R'y, St. Paul, Minn.

O. C. POST.....General Auditor, Delaware, Lackawanna & Western R. R., New York City, N. Y.

STANDING FREIGHT COMMITTEE.

J. O. CLIFFORD,
CHAIRMAN.

HOLD OVERS.

J. W. COXE.....Auditor.....N. & W. Ry. Co.Roanoke, Va.
C. H. DAVIS.....Auditor.....C. & A. Ry. Co..Chicago.
BERTRAM YOUNG.....Aud. Frt. and
 Tickets Accts..D.L.&W.R.R.Co.New York.
H. J. STIRLING....Frt. Auditor...U. P. R. R. Co..Omaha, Neb.
F. A. HEALY.....Auditor.....A.&W.P.R.R.and
 W. Ry. of Ala..Atlanta, Ga.
*W. RANDALL....Frt. and Tkt.
 Auditor.....B. & M. R. R...Omaha, Neb.
C. J. WILDER.....Frt. Auditor...So. Pac. Co...San Francisco,
 Cal.
H. D. FOSTER.....Aud.Frt.and Tkt.
 Accts., etc....H.&St.J.R.R.Co.St. Joseph,
 Mo.

NEW APPOINTEES.

G. H. BURROUGHS.	Aud. Frt. Rects..	S. A. L.....	Portsmouth, Va.
J. O. CLIFFORD.....	Frt. Aud.....	C. & N.-W. Ry..	Chicago, Ill.
A. S. JENNINGS.....	Auditor.....	G. C. & S. F....	Galveston, Tex.
R. E. KIMBELL.....	C. C. Actg. Dept.	St. L. S. W. Ry.	St. Louis, Mo.
E. J. LEAHY.....	Frt. Acct.....	C. H. & D. Ry..	Cincinnati, O.
W. F. MOLLOY.....	Auditor.....	C. N. O. & T. P.	 Cincinnati, O.
J. D. NETTLESHIP.	Aud. Frt. Accts..	St. L. & S. F. Ry.	St. Louis, Mo.

* New Appointee, vice J. C. Hunter resigned.

STANDING PASSENGER COMMITTEE.

A. D. JOSLIN,
CHAIRMAN.

HOLD OVERS.

J. F. FAIRLAMB...Aud. Pass. Accts...N. Y. C. & H. R. R.
R. Co.....New York.
N. Y.
C. S. COVERT....Aud. Pass. Rects..Penn. Co.....Pittsburgh,
Pa.
F. B. SOUTHARD..Aud. Pass. Accts. U. Pac. R. R. Co. Omaha, Neb.
L. K. WENNING...Aud. Rects.....N. C. & St. L. R'y Nashville,
Tenn.
F. M. BRINE.....Tkt. Acctnt.....C. C. C. & St. L.
R'y Co.....Cincinnati, O.
J. M. WATKINS...Aud. Rev. Accts.B. & O. R. R. Co.. Baltimore,
Md.
H. W. WALKER...Gen. Auditor....G. T. R'y System. Montreal,
Que.
GEO. W. POE.....Aud. Pass. Rects.C. & O. R'y Co... Richmond,
Va.

NEW APPOINTEES.

A. D. JOSLIN.....Aud. Pass. Rects.I. C. R. R.....Chicago, Ill.
H. W. McFARLANE..Asst. Tkt. Aud..C. & N. W. Ry..Chicago, Ill.
R. L. PORTER.....Aud. Expend...C. B. & Q. Ry..Chicago, Ill.
A. TEMPLE.....Ticket Aud....C. R. I. & P. Ry..Chicago, Ill.
F. R. TWITCHELL..Aud. Pass. Rects.L. V. R. R.....Philadelphia,
Pa.
J. J. WINGFIELD...Ticket Aud....So. Ry.....Washington,
D. C.
F. A. WYMAN.....Aud. Pass. Rects.L. S. & M. S. Ry.Cleveland, O.

STANDING COMMITTEE ON DISBURSEMENTS.

S. C. MATTHEWS,
CHAIRMAN.

HOLD OVERS.

R. R. METHEANY..Auditor.....G. R. & I. R'y Co...Grand Rapids,
Mich.
*R. A. WHITE.....Aud. Disbmts. N. Y. C. & H. R.
R. R.....New York,
N. Y.
S. C. MATTHEWS...Auditor.....C. R. I. & P. R'y...Chicago, Ill.
S. C. JOHNSON.....Gen. Aud....St. L. S. W. R'y Co..St. Louis, Mo.
C. F. KREBS.....Ass't Compt., Ill. Cent. R. R. Co..Chicago, Ill.

NEW APPOINTEES.

D. C. COPPERSTONE. Aud. Disbmts., Penna Co.....Pittsburgh,
Pa.
W. F. DUDLEY.....Asst. Gen. Aud. C. M. & St. P. Ry. Chicago, Ill.
L. A. JONES.....Auditor.....N. O. & N. E. Ry. New Orleans,
La.
I. S. LAUCK.....Aud. Disbmts. A. T. & S. F. Ry. Topeka, Kan.

* New appointee, vice A. H. Plant resigned.

SPECIAL COMMITTEES.

1901-1902.

GOVERNMENT TRANSPORTATION.

(See page 16 for resolution affecting Committee.)

A. H. PLANT, Auditor, Southern Ry., *Chairman*.
M. M. KIRKMAN, 2d Vice Pres., C. & N.-W. Ry.
ERASTUS YOUNG, General Auditor, Union Pacific R. R.
M. RIEBENACK, Ass't Comptroller, Penna. R. R.
J. F. FAIRLAMB, Auditor Pass. Accts., N. Y. C. & H. R. R. R.
G. W. BOOTH, Gen'l Auditor, B. & O. R. R.
C. I. STURGIS, Gen'l Auditor, C. B. & Q. R. R.
WM. MAHL, Comptroller, Southern Pacific Co.
H. C. WHITEHEAD, Gen'l Auditor, A. T. & S. F. R. R.

TO REPORT ON REVISION OF CONSTITUTION AND BY-LAWS.

(See page 24 for resolution raising Committee.)

A. D. PARKER, Gen'l Auditor, Col. & Southern Ry., Denver, Col.,
Chairman.
C. H. BRONSON, Auditor, P. & L. E. R. R., Pittsburgh, Pa.
W. N. D WINNE, Gen'l Aud., C. M. & St. P. Ry., Chicago, Ill.

STANDARD CIPHER CODE.

(See page 22 for resolution affecting Committee.)

W. B. BEND, V.-P. and Aud., C. G. W. Ry. Co., St. Paul, Minn.,
Chairman.
R. TOOMBS, Compt. & Aud., Wis. Cent. Ry. Co., Milwaukee, Wis.
M. D. ROYER, Aud. Frt. Rcts., Ill. Cent. R. R. Co., Chicago, Ill.

SPECIAL COMMITTEES — Continued.

MILEAGE STATISTICS.

(See page 22 for resolution affecting Committee.)

- GEO. S. HOBBS, Gen'l Auditor, Maine Cent. R. R., Portland, Me.,
Chairman.
R. I. FARRINGTON, Second Vice-president Great Nor. Ry. Line,
St. Paul, Minn.
L. F. SULLIVAN, Comptroller, Ches. & Ohio Ry., Richmond, Va.
S. C. JOHNSON, Gen'l Auditor, St. L. S. W Ry., St. Louis, Mo.
R. A. WHITE, Auditor Disbursements, N. Y. C. & H. R. R. R.,
New York, N. Y.

TO PRESENT VIEWS OF ASSOCIATION TO INTERSTATE COMMERCE COMMISSION ON FREIGHT STATISTICS DESIRED BY COMMISSION.

(See page 23 for resolution raising Committee.)

- H. C. WHITEHEAD, Gen'l Aud., Atchison, Topeka & Santa Fe Ry.
Chicago, Ill., *Chairman.*
A. H. PLANT, Auditor, Southern Ry., Washington, D. C.
M. RIEBENACK, Assistant Comptroller, Pennsylvania R. R.,
Philadelphia, Pa.
C. I. STURGIS, General Auditor, Chicago, Burlington & Quincy Ry.
Chicago, Ill.
H. M. KOCHERSPERGER, Comptroller, N. Y., N. H. & H. Ry., New
Haven, Conn.



MINUTES OF FOURTEENTH ANNUAL MEETING
OF THE ASSOCIATION OF AMERICAN RAIL-
WAY ACCOUNTING OFFICERS, HELD AT ST.
LOUIS, MO., MAY 28 AND 29, 1902.

The Convention assembled at The Southern Hotel, May 28th, 1902, at 10 o'clock A. M., the President in the chair. Assembling.

The meeting was opened with a felicitous address of welcome by Mr. Joseph Ramsey, Jr., President of the Wabash Railroad.

The Secretary called the roll of members, and a quorum was found to be present.* Calling Roll.

The minutes of the last annual meeting having been printed and sent to each member, the following resolution upon the subject was adopted : Adoption of Minutes.

Resolved, That the reading of the minutes of the last annual meeting are dispensed with and the same are hereby adopted.

The secretary made his report which was on motion received.† Secretary's Report.

The Secretary's report having stated that the following members had died during the year, viz.: Deceased Members.

F. H. Freeborn,
A. F. Sherwood,
W. A. Riach,

It was on motion,

Resolved, That the President appoint committees to formulate and submit to this meeting suitable resolutions of respect touching the death of members reported by the Secretary.

Names of members present are indicated by an asterisk () on the roll of members appended hereto.—SECRETARY.

†The text of this report and of the Secretary's statement will be found appended hereto.—SECRETARY.

In accordance with this resolution the President appointed the following committees:

On the death of F. H. Freeborn.

W. T. McCulloch, *Chairman*,
J. B. Brownell,
S. G. Brown.

On the death of A. F. Sherwood,

Carlton Hillyer, *Chairman*,
Spencer Le Grand,
H. H. Laughton.

On the death of W. A. Riach,

L. F. Sullivan, *Chairman*,
D. Jones.

The several committees named subsequently reported to the meeting, their reports being unanimously adopted by rising votes.*

President's
Address.

The President then read an address.†

Reception of
Committees'
Reports.

The Secretary reported that the following committee's reports had been filed with him, viz.:

Executive Committee,
Standing Freight Committee,
Standing Passenger Committee,
Standing Committee on Car Accounts and Miscellaneous Revenue
Accounts,
Special Committee on Mileage Statistics,
Special Committee on Standard Cipher Code.

and on motion, such reports were received.

Unfinished
Business.

There was no unfinished business.

Consideration
of Executive
Committee's
Report.

Upon consideration of the report of the Executive Committee, the following action was taken:

Section First.

Relative to answers to questions arising under the Interstate Commerce Commission Classification of Operating

*These reports will be found in the Appendix.—SECRETARY.

†The text of the President's address will be found in the Appendix.—SECRETARY.

Expenses, submitted to the Committee by the statistician of the Interstate Commerce Commission. The Association adopted the following resolution :

Resolved, That Section First of the Executive Committee's Report be, and the same is hereby adopted, as amended.

Section Second.

Relative to answers to questions relating to the Classification of Operating Expenses, submitted to the Committee by members of the Association. The Association adopted the following resolution:

Resolved, That Section Second of the Executive Committee's Report be, and the same is hereby adopted, as amended.

Section Third:

Relative to definition of the term "Merchandise," Interstate Commerce Commission's Annual Return. The Association adopted the following resolution:

Resolved, That Section Third of the Executive Committee's Report be and the same is hereby referred back to the Executive Committee.

Section Fourth:

Relative to query arising under the Interstate Commerce Commission's Classification of Construction Expenses. The Association adopted the following resolution:

Resolved, That Section Fourth of the Executive Committee's Report be and the same is hereby adopted.

Section Fifth.

Relative to eligibility of accounting officers of electric railways as members of the association. The Association adopted the following resolution :

Resolved, That Section Fifth of the Executive Committee's Report be and the same is hereby adopted as amended.

Section Sixth.

Relative to voting list. The Association adopted the following resolution :

Resolved, That Section Sixth of the Executive Committee's Report be and the same is hereby approved.

Section Seventh.

Relative to Conventions of National and State Railroad Commissioners, 1901-1902.

Received as information.

Section Eighth.

Relative to address at this meeting.

Received as information.

Section Ninth.

Relative to change of place of this annual meeting. The Association adopted the following resolution :

Resolved, That Section Ninth of the Executive Committee's Report be and the same is hereby approved.

Section Tenth.

Relative to Committee of Arrangements for this Annual Meeting.

Received as information.

Section Eleventh.

Relative to Secretary-Treasurer's receipts and disbursements. The Association adopted the following resolution :

Resolved, That Section Eleventh of the Executive Committee's Report be and the same is hereby approved.

Section Twelfth.

Relative to Report of Special Committee on Government Transportation. The Association adopted the following resolution :

Resolved, That Section Twelfth of the Executive Committee's report be received and the Special Committee on Government Transportation named therein be and the same is hereby continued with power to act.

Upon motion the report of the Executive Committee was adopted as a whole as acted upon.*

Consideration
of Standing
Freight
Committee's
Report.

Upon consideration of the report of the Standing Freight Committee the following action was taken:

* The text of the Executive Committee's Report will be found in the Appendix.
—SECRETARY.

Section First.

Relative to separate receipts for freight and car service charges when the latter are included on way bills. The Association adopted the following resolution:

Resolved, That Section First of the Standing Freight Committees report be and the same is hereby adopted.

Section Second.

Relative to light weighing and stenciling of freight cars. The Association adopted the following resolution:

Resolved, That Section Second of the Standing Freight Committee's report be and the same is hereby adopted.

Section Third.

Relative to the "Amorous" way bill. The Association adopted the following resolution:

Resolved, That Section Third of the Standing Freight Committee's report be and the same is hereby adopted.

Section Fourth.

Relative to uniform way billing for stop-off charges on freight en route. The Association adopted the following resolution:

Resolved, That Section Fourth of the Freight Committee's report be and the same is hereby referred back to the Committee.

Section Fifth.

Relative to qualified receipts on bills of lading for prepaid freight charges. The Association adopted the following resolution:

Resolved, That Section Fifth of the Standing Freight Committee's report be and the same is hereby adopted.

Section Sixth.

Relative to name of way billing road on impression copies of waybills. The Association adopted the following resolution:

Resolved, That Section Sixth of the Standing Freight Committee's report be and the same is hereby adopted.

Section Seventh.

Relative to undercharges collected by the Western Railway Association and Inspection Bureau and method of settlement between carriers. The Association adopted the following resolution:

Resolved, That Section Seventh of the Standing Freight Committee's report be and the same is hereby adopted.

Section Eighth.

Relative to Uniform waybill. The Association adopted the following resolution :

Resolved, That Section Eighth, of the Standing Freight Committee's report be, and the same is hereby adopted.

Section Ninth.

Relative to Standard waybill for Audit Office Settlements. The Association adopted the following resolution :

Resolved, That Section Ninth of the Standing Freight Committee's report be, and the same is hereby adopted.

Section Tenth.

Relative to Uniform blanks for bills of lading. The Association adopted the following resolution :

Resolved, That Section Tenth of the Standing Freight Committee's report be, and the same is hereby adopted.

Section Eleventh.

Relative to Inter-road Switching Charges at junction points and terminals. The Association adopted the following resolution :

Resolved, That Section Eleventh of the Standing Freight Committee's report be, and the same is hereby adopted.

Section Twelfth.

Relative to authority for rates on waybills. The Association adopted the following resolution :

Resolved, That Section Twelfth of the Standing Freight Committee's report be and the same is hereby adopted.

Section Thirteenth.

Relative to Freight bill for indelible pencil, pen or typewriter use. The Association adopted the following resolution :

Resolved, That Section Thirteenth of the Standing Freight Committee's report be and the same is hereby adopted.

Section Fourteenth.

Relative to uniform card waybills. The Association adopted the following resolution :

Resolved, That Section Fourteenth of the Standing Freight Committee's report be and the same is hereby adopted.

Section Fifteenth.

Relative to junction freight settlements. The Association adopted the following resolution :

Resolved, That Section Fifteenth of the Standing Freight Committee's report be and the same is hereby adopted.

Section Sixteenth.

Relative to showing previous weighing on rebilling. The Association adopted the following resolution :

Resolved, That Section Sixteenth of the Standing Freight Committee's report be, and the same is hereby adopted.

Section Seventeenth.

Relative to prefixes to waybill numbers. The Association adopted the following resolution:

Resolved, That Section Seventeenth of the Standing Freight Committee's report be, and the same is hereby adopted.

Section Eighteenth.

Relative to Uniform blanks for Stating Accounts against the United States Government. The Association adopted the following resolution:

Resolved, That Section Eighteenth of the Standing Freight Committee's report be, and the same is hereby referred to the Special Committee on Government Transportation.

Section Nineteenth.

Relative to uniform classification for government freight business. The Association adopted the following resolutions :

Resolved, (1) That Section Nineteenth of the Standing Freight Committee's report be and the same is hereby adopted, and

Resolved, (2) That the Secretary of this Association be and he is hereby directed to communicate the attitude of this Association on the subject to the Freight Traffic Departments of Railroads and also to the Freight Traffic Associations.

Section Twentieth.

Relative to transmission of United States Government Bills of Lading. The Association adopted the following resolution :

Resolved, That Section Twentieth of the Standing Freight Committee's report be and the same is hereby adopted.

Section Twenty-first.

Relative to general rules for governing settlements for government transportation. The Association adopted the following resolution:

Resolved, That Section Twenty-first of the Standing Freight Committee's report be and the same is hereby adopted.

Upon motion the report of the Standing Freight Committee was adopted as a whole as acted upon.*

Consideration
of Standing
Passenger
Committee's
Report.

Upon consideration of the report of the Standing Passenger Committee the following action was taken :

Section First.

Relative to uniform blanks for rendering accounts against the government. The Association adopted the following resolution :

Resolved, That Section First of Standing Passenger Committee's report be and the same is hereby referred to the Special Committee on Government Transportation.

Section Second.

Relative to the prompt adjustment of claims for increased proportions. The Association adopted the following resolution :

Resolved, That Section Second of the Standing Passenger Committee's Report be and the same is hereby adopted.

*The text of the Standing Freight Committee's Report will be found in the Appendix.—SECRETARY.

Section Third.

Relative to Minimum Correction of Proportions reported on interline ticket sales. The Association adopted the following resolutions :

Resolved (1), That Section Third of the Standing Passenger Committee's report be and the same is hereby adopted, and

Resolved (2), That the Secretary be and he is hereby instructed to communicate the action of this Association to the General Passenger Agents' Association.

Section Fourth.

Relative to Indicating Destination on Each Coupon of interline tickets. The Association adopted the following resolution :

Resolved, That Section Fourth of the Standing Passenger Committee's report be and the same is hereby adopted.

Section Fifth.

Relative to Computing the Average Revenue per passenger per mile. The Association adopted the following resolution :

Resolved, That Section Fifth of the Standing Passenger Committee's report be and the same is hereby adopted.

Section Sixth.

Relative to re-arrangement of Printed Matter on Coupons of interline tickets. The Association adopted the following resolution :

Resolved, That Section Sixth of the Standing Passenger Committee's report be and the same is referred to the incoming Standing Passenger Committee.

Upon motion the report of the Standing Passenger Committee was adopted as a whole, as acted upon.*

*The text of the Standing Passenger Committee's report will be found in the Appendix.—SECRETARY.

MAY 29TH, 1902.

Consideration of
Report of
Standing
Committee on
Car Accounts
and Miscella-
neous Revenue
Accounts.

Upon consideration of the report of the Standing Committee on Car Accounts and Miscellaneous Revenue Accounts, the following action was taken:

Resolved, That the report of the Standing Committee on Car Accounts and Miscellaneous Revenue Accounts be received and filed. *

Standing
Disbursements
Committee's
Report.

No report of the Standing Committee on Disbursements was filed with the Secretary. The Chairman of the Committee stated there were no matters before it except that of the adoption of the Denver plan of settlement of freight and on motion it was

Resolved, that the matter of the adoption of the Denver plan of settlement of freight claims referred to the Standing Committee on Disbursements be and the same is hereby referred to the incoming Standing Committee on Disbursements.

Consideration
of Report of
Special
Committee
on Mileage
Statistics.

Upon consideration the report of the Special Committee on Mileage Statistics the following action was taken:

Resolved, That the Special Committee on Mileage Statistics be and the same is hereby continued.†

Consideration
of Report of
Special
Committee
on Standard
Cipher Code.

Upon consideration of the report of the Special Committee on Standard Cipher Code the following action was taken:

Resolved, That the Special Committee on Standard Cipher Code be and the same is hereby continued.‡

Consideration
of Report of
Special
Committee on
Freight Statistics
as Desired by
I. S. C. Com.

A Special Committee having been appointed by the President during the year to consider the matter of freight statistics desired by the Interstate Commerce Commission, such Committee reported to the Association and the following action was taken on the report:§

* The text report of Standing Committee on Car Accounts and Miscellaneous Revenue Accounts will be found in the Appendix.—SECRETARY.

† The text of the report of the Special Committee on Mileage Statistics will be found in the Appendix.—SECRETARY.

‡ The text of the report of the Special Committee on Standard Cipher Code will be found in the Appendix.—SECRETARY.

§ The report of this Committee will be found in the appendix.—SECRETARY.

Resolved, (1) That the report of the Special Committee on Freight Statistics be and the same is hereby adopted as amended.

Resolved (2) That the Secretary send a copy of the report as adopted to each member of the Association prior to June 5, 1902.

In accordance with the recommendation in the report that a committee of five be appointed to present the resolutions adopted by the Association to the Interstate Commerce Commission, at an adjourned hearing of the subject at Washington, D. C., on June 5th, 1902, the president appointed as such committee:

H. C. Whitehead,
A. H. Plant,
M. Riebenack,
C. I. Sturgis,
H. M. Kochersperger.

An address, subject, "Educational Requirements and Civil Service Practice in the Railway Business," was read by Mr. C. I. Sturgis. Address.

The president had appointed Messrs A. D. Parker and Wm. Nicholson to discuss the matter, which they did.* On motion it was

Resolved, (1) That the thanks of the Association are hereby tendered Messrs Sturgis, Parker and Nicholson for the address and discussion thereon, and

Resolved, (2) That the Association approves of the admirable arrangement of having the address followed by pre-arranged discussion and believes that it should be adopted as a precedent.

The following officers were elected to serve for the ensuing year: Election of Officers.

President—Mr. W. B. Bend.

First Vice-President—Mr. J. W. Renner.

Second Vice-President—Mr. A. D. Parker.

Secretary-Treasurer—Mr. C. G. Phillips.

The following members were elected to serve on the Executive Committee for two years and one year, respectively, to take the place of retiring members and to fill vacancy: Election of Members of Executive Committee.

*The text of the address and the discussion thereon will be found in the Appendix.—
SECRETARY.

For Two Years.

Mr. A. H. Plant.
 H. I. Bettis.
 Mr. J. G. Drew.
 Mr. O. C. Post.

For One Year.

Mr. A. I. Culver.

Election of
 Honorary
 Members.

The following retired members of the Association were
 elected honorary members :

Mr. J. P. Kerr.
 Mr. H. A. Keller.
 Mr. T. I. Wasson.
 Mr. J. W. Richards.
 Mr. F. K. Parke.
 Mr. L. S. Carroll.
 Mr. W. J. Dickinson.

New Business.

The following New Business came before the Association:

Resolution of Wm. O'Connell. Adopted.

Thanks to
 President
 Adopted.

Resolved, That the thanks of the Association be hereby
 tendered to the retiring president, Mr. H. C. Whitehead, for his
 faithful and excellent services during the past year.

Resolution of A. D. Parker. Adopted.

Committee to
 Revise
 Constitution and
 By-Laws
 Adopted.

Resolved, That a Committee be appointed by the President to
 look into the Constitution and By-Laws of the Association and
 report any amendments it may deem advisable to recommend
 be made therein to the next annual meeting of the Association.

Proposed
 Amendment to
 Constitution.

Notice of proposed amendment to the Constitution
 was given by A. D. Parker, to be acted upon at the next
 annual meeting of the Association, as follows:

To add to Article VIII. of the Constitution the following:

"The Secretary-Treasurer shall give a bond for the strict per-
 formance of his duties, and for the protection of the President
 and members of the Association.

This bond shall run in favor of, ...
 President of the Association of American Railway Accounting
 Officers and his successors in office for the benefit of the members
 of said Association. whose names appear upon the rolls of the
 Association.

The President is hereby authorized and empowered to accept
 such bond, and in case of default to bring suit to enforce such
 bond."

Resolution of F. Nay. Adopted.

Whereas, much inconvenience and annoyance is experienced
 by the accounting departments of railroads which receive im-
 pression copies of interline waybills of other companies, by
 reason of the fact that names of the railroads issuing them are
 not shown thereon, and

Reference to
 Standing Freight
 Committee.

Whereas, this matter has already been the subject of much
 thought and consideration by the members of this Association,
 a resolution looking to the betterment of this condition recom-
 mended by the Standing Freight Committee having been
 adopted at this meeting; and

Whereas, it has come to the knowledge of some members that
 there are now in use on at least two important railroads waybills
 from which not less than ten legible copies of the entire printed
 matter are readily obtained.

Resolved, that the matter of ink to be used in printing way
 bills be referred to the Standing Freight Committee with in-
 structions to investigate the matter thoroughly and report the
 result with the recommendations of the Committee at the
 next meeting of the Association.

The Executive Committee presented a supplementary
 report, upon which action was taken as follows: *

Supplementary
 Report of
 Executive
 Committee.

Section First.

Relative to queries relating to the Classification of Oper-
 ating expenses submitted by the Statistician of the Inter-
 state Commerce Commission. The Association adopted
 the following resolution:

Resolved, That Section First of the Executive Committee's
 Supplementary report be and the same is hereby adopted as
 amended.

Section Second.

Relative to queries relating to Classification of Operating
 Expenses submitted by members. The Association adopted
 the following resolution:

*The text of this report will be found in the Appendix.—SECRETARY.

Resolved, That Section Second of the Executive Committee's Supplementary report be and the same is hereby adopted.

Section Third.

Relative to the preliminary Income Account furnished the Interstate Commerce Commission. The Association adopted the following resolution :

Resolved, That Section Third of the Executive Committee's Supplementary report be and the same is hereby adopted.

Upon motion the Supplementary report of the Executive Committee was adopted as a whole as acted upon.

Supplementary
Report of
Standing
Committee on
Car Accounts
and Miscella-
neous Revenue
Accounts.

The Standing Committee on Car Accounts and Miscellaneous Revenue Accounts submitted a supplementary report upon which action was taken, as follows: *

Resolved, That the Supplementary Report of the Standing Committee on Car Accounts and Miscellaneous Revenue Accounts be accepted and filed.

Thanks for
Courtesies
Adopted.

Resolution of A. D. Parker. Adopted.

Resolved, That the thanks of the Association are hereby tendered to the officials of the companies extending the courtesy of transportation on their respective lines to members attending this convention; also to the Committee of Arrangements and all others who have extended courtesies to members and their families attending this convention. Also to St. Louis & Suburban R'y for trip to Suburban Garden, May 29th, 1902, St. Louis Transit Co. for trip to Shaw's Garden and Southern Hotel Co.

Reference to
Standing Freight
Committee.

Resolution of W. Randall. Adopted.

Whereas, The different methods of Freight Accounting are now being very generally discussed,

Resolved, That the Standing Freight Committee be and it is hereby instructed to investigate and report on the different methods in use in Freight accounting. Particularly as to the respective merits of the Daily, the Weekly and the Monthly Systems.

Reference to
Standing
Committee on
Disbursements.

Resolution of H. W. Walker. Referred to Standing Committee on Disbursements.

Resolved, That in the opinion of this Association the heading "Other Expenses" in the classification of Operating Expenses should be confined to special expenditures, not liable to recur from year to year, and which may call for special explanation.

*The text of this report will be found in the Appendix.—SECRETARY.

Question submitted by W. E. Bailey. Referred to Standing Committee on Disbursements.

Reference to
Standing
Committee on
Disbursements.

What is the best method of handling in the accounts of rail-ways, proportion of taxes of other roads, including belt and terminal lines, operated under lease or trackage rights?

It would appear that unless some uniform and exact plan is adopted injustice will be done particularly to the belt and terminal lines in respect to the showing of taxes in their reports to state and interstate commissions.

Illustration :

A operates under trackage contract over B a belt railway. B collects annually \$5,000.00 as rental and \$1,000.00 as taxes, the \$1,000.00 being A's proportion of taxes out of a total payment of \$10,000.00. Should B credit the entire amount collected, \$6,000.00 to rentals or divide as between rentals and taxes? If the \$1,000.00 is credited to taxes then B's annual report will show taxes at \$9,000.00, which is \$1,000.00 less than the actual amount paid. Proper handling in B's accounts will determine the proper accounting method to be pursued by A.

Resolution of C. D. Bird. Adopted.

Whereas, In view of the fact that a number of the roads are now using the typewriter for way billing purposes and there is probability of an increase in demand for a way bill form that will best suit the use of the typewriting machines,

Reference to
Standing Freight
Committee.

Resolved, That the Standing Freight Committee be hereby instructed to consider this matter and to recommend to the Association a form of waybill for typewriter use at the next annual meeting.

Resolutions of E. E. Holton. Referred to Standing Passenger Committee.

Resolved, (1) That compilers of official rate sheets or tariffs be requested, for the convenience of the accounting officers, to make such rate sheets or tariffs take effect only on the first day of any calendar month, except in the case of special rate sheets or tariffs issued to cover conventions, excursions, etc.

Reference to
Standing
Passenger
Committee.

Resolved, (2) That all regular rates quoted in interline rate sheets or tariffs be arranged alphabetically by states.

Resolved, (3) That a uniform size of paper be adopted for all such interline rate sheets or tariffs, preferably that known or designated as "letter paper."

Resolution of A. D. Parker, adopted.

Whereas, At the Denver meeting the following resolution was adopted, viz.:

Questions on
Classification of
Operating and
Construction
Expenses
Referred to
Standing
Committee on
Disbursements
in lieu of
Executive
Committee.

Resolved, That the action of the Association at the Boston meeting in respect to minor questions arising in connection with the Classification of Operating Expenses and Construction charges be rescinded, and that the Executive Committee be authorized to make the proper replies to such inquiries, such replies, however, to state that the decision is subject to the subsequent action of the Association",

Resolved, That such resolution be and is hereby rescinded and that in the future questions arising in connection with the Classification of Operating Expenses and Construction Charges be referred to the Standing Committee on Disbursements.

Thanks to
Committees
Adopted.

Resolution of J. O. Clifford. Adopted.

Resolved, That the thanks of this Association are hereby tendered to the members of committees of the Association for their faithful services during the past year.

Appointment of
Representative of
this Association
to Attend Joint
Committee
Meeting of
Railway
Transportation
Association and
International
Association of
Car Accountants
and for Service
Officers,
May 30, 1902.

An invitation having been extended by Mr. G. P. Conard, Secretary of the Railway Transportation Association, to the Association of American Railway Accounting Officers to send a representative to Cincinnati, O., to attend a joint committee meeting of the Railway Transportation Association and the International Association of Car Accountants and Car Service Officers, to be held Friday, May 30, 1902, it was

Resolved, That the President appoint a committee of one to attend the meeting.

Mr. F. M. Luce, Auditor Car Mileage C. & N. W. Ry., was appointed and authorized to represent this Association.

Next Annual
Meeting.

The last Wednesday in May, 1903, at HOT SPRINGS, VA., was fixed as the time and place for holding the next annual meeting of the Association.*

On motion the convention adjourned on the afternoon of May 29th, 1902.



Secretary.

*The hour and place of meeting will be communicated to members in due course.
SECRETARY.

Appendix
to Seventeenth Report.



**ADDRESS OF PRESIDENT,
MR. H. C. WHITEHEAD.**



PRESIDENT'S ADDRESS.

MR. H. C. WHITEHEAD.

GENTLEMEN OF THE CONVENTION:—I realize in addressing you that I shall talk to a company of very serious and deliberate-thinking men. Should I attempt to speak from a high moral plane I fear that the Association may gather the reputation of occupying a sort of "Holier than thou" position in railway circles. Should I attempt to speak in a learned way and make many references to abstruse topics I am certain that I should be written down a bore and be looked upon as one eager to air his knowledge. Then again should I try to be witty and entertain you I fear that, being so very serious and deliberate in your disposition, many of you would frown and exclaim that I was out of order. At the same time I think there is at least one gentleman here who believes I do not dare to cast for a rise in merriment out of the assembly. I am going to take that imaginary dare and tell you a short story:

A little girl came home from Sunday School and being questioned on the subject of her instruction replied it was all about lying. Asked what she understood a lie to be, she answered: "A lie is an abomination in the sight of the Lord, but an ever present help in time of need." This story teaches us that it is very unsafe to bring different kinds of instruction or information very close together at the same time. I will therefore talk squarely to the proposition and I hope throughout this meeting that everyone who speaks or takes part in discussion will do the same.

In thanking you for my election at Denver last year I said I believed the Association had come to the time when its routine work was finished and that it seemed to me in order for the Association to reach out in the direction of higher and more scientific performance. A year has rolled around since then, a year of great activity and prosperity in the railway business, during which no doubt, every one of you, like myself, has been busily occupied with the current affairs of his company. So far as I know no meteors have shot across the railway accounting sky, and the work which I had in mind in Denver is yet ahead of the Association.

Now, I find I have already used a term, "Scientific" which seemingly should be fought shy of in an assembly like this. I believe this term is more formidable in sound and appearance than in reality. The greatest thinker of the nineteenth century, Herbert Spencer, has given a very simple but glowing definition of science. It is this: "Science is a higher development of common knowledge." It seems to me that there is implied in this the sort of knowledge that reaches out for results by the shortest and most direct routes, with the utmost confidence in the certainty that the results will be lasting and beneficial. I ask you if this is not a pretty good definition for all of us to keep posted before us for a daily reminder?

I feel that I should be recreant in my loyalty to the Association were I to fail to speak of the danger which lies before us as a body if we continue to be satisfied with slumbering on a routine record.

Perhaps some of you would interrogate me like this: Exactly what sort of new work should the Association undertake? I answer, that I cannot specify in a short address before the opening of the Convention, but, in a general way would say, it is well known to you, as well as to the officers of the other departments of railroads, that at the present time and during many years past there have been problems of traffic and transportation, yea, even of auditing, which so far have not been solved. My remark now is: What is the attitude of the accounting officers and this Association toward the solution of these problems?

I think it well to add by way of suggestion and stimulus, that there is no monopoly in ideas or in the exercise of skill and ingenuity; and I add this last remark to anticipate the probable exclamation on the part of some of you that a number of these problems are outside the province of the accounting officer. The accounting officer has a wider view of the different features of the railway business, and currently has access to and passes upon more of the details of the business than any other officer in the service. It should seem that, in the course of a long term of years, out of his experience he should be able to give substantial evidence and proof of his stewardship.

There is one aspect of the railway accounting officer which I do not think has been adverted to so far by any of your presidents, that is, the professional aspect. There can be no question that there is a profession of accountancy.

It is not a new profession. It goes back in history and in the affairs of mankind even before the founding of the free commercial cities of Europe. Coming close down to our own time we find that in England and Scotland a body of men has been formed, occupying a peculiar, useful and important position in financial and commercial circles; and within a few years there has sprung up a similar body of men in this country, whose members are making rapid strides in the direction of gathering to themselves technical education, and long range experience, at least, in all sorts of affairs.

I want to impress on your minds in this connection how desirable, nay, how necessary it is, that the members of the railway accounting fraternity shall reach out for a higher standing in their own line of work and in the world of affairs. All through life every one of us has found that about all the things worth knowing, or possessing, must be laid hold of, each for himself. What particular pursuit or line of study, you, Robert, you, John, or you, William, must follow, can only be determined individually.

Let me express here my belief that in so expanding there will be a reflex influence on your subordinates, and on the rank and file of men in the accounting department, and perhaps in other departments of your lines. I do not mean that every one of you must necessarily cross the water and become a chartered accountant or even pass an examination at home and attach "C. P. A." to his name, (though I believe that any of us who can do so would do a very wise and profitable thing), but that there must be a constant effort on the part of all of us to build higher and stronger in knowledge and cultivation.

I wish to express my appreciation of the work of the different committees, every one of which has co-operated most cordially and earnestly with me in the past year.

At the proper time I shall take the floor and give my views in regard to the best method of handling a certain line of work which has heretofore been referred to the Executive Committee.

One of the most important matters which will come before you is the tentative request of the Interstate Commerce Commission on the railroads for a yearly report of additional freight statistics, freight earnings and tons one mile by commodities. As you already know, within the past month this matter has been the subject of a great deal of discussion, correspondence, and special committee work,

and there has also been a preliminary hearing in the premises before the Interstate Commerce Commission at Washington.

At one of the Executive Committee meetings I stated it was my desire this year to have the address, that of Mr. Sturgis of the Burlington, delivered in one of the earliest hours of the first day's proceedings, and that I would appoint two members of the Association to lead the discussion as they might feel moved. The change was promptly assented to, and I have chosen Mr. Parker of the Colorado and Southern, and Mr. Nicholson of the Central Railway Clearing House, but Mr. Sturgis now informs me he will be unable to deliver his address until tomorrow.

The business of the Association will now follow in regular order.

**EDUCATIONAL REQUIREMENTS AND CIVIL
SERVICE PRACTICE IN THE RAILWAY
BUSINESS.**

MR. C. I. STURGIS.

EDUCATIONAL REQUIREMENTS AND CIVIL SERVICE PRACTICE IN THE RAILWAY BUSINESS.

MR. C. I. STURGIS.

This subject on which I am to address you was chosen by the President of our Association and, fortunately for me, is one in which I have always been much interested, especially that part of it which implies the question, What is the best Education for a Railroad Man?

It is difficult to decide where to take hold of this subject, where to make a beginning. Are we to look at it from the standpoint of the father who has a son to educate, and can afford any necessary expense incident thereto, or are we to consider the question in relation to the boy whose small wage earning capacity is needed to support mother and sisters from the time he is fourteen years old? Perhaps we should approach the subject solely from the standpoint of the railway, but, in that case, there are two horns to the dilemma, for is it the educational requirements of the man who is to begin as a laborer or as a clerk, or I may perhaps better put it as a wage worker or a salary drawer?

In a general way, I shall confine this paper to an ideal condition which must always apply to but a small percentage of all the employes of a railroad. The question before us is what is the best education—and not what is the best if one can afford it; therefore it is proper to omit from consideration anyone who cannot command the financial means to obtain what appears to be the best education for his particular needs. In considering the Railway side, I shall omit all positions which require only manual labor, or where a knowledge of the three R's is the only mental equipment required.

It is difficult to classify railroad men and point out what are the educational requirements for each position, for we are all familiar with so many men who well fill every position, even though their school education has been of the simplest kind. We must consider what education the man would find useful to himself, if he had it, and we can then conclude that like education would be useful to the Service.

The foreman of an extra track gang does his work successfully when he readily grasps and successfully carries

out the instructions received from the Roadmaster. Executive ability—which is inborn, not acquired—has much to do with his success.

Later on, he is appointed Roadmaster. Are his new duties merely an enlargement of the old—is the difference merely in having charge over many gangs instead of over one? If that is his idea, the track department of that railroad will not progress. The Roadmaster should be able to plan the work to be done, and to recommend to his superior officer changes to be made and new work to be undertaken during a coming season. To do this some knowledge of engineering is desirable, and hence is an actual educational requirement, if the road is to have the highest type of Roadmaster. There are few, if any, ambitious men in that position who would not admit that knowledge of engineering would help them materially, for they realize that they cannot have a trained engineer at their elbow at all times when they are planning what work they want done.

So it is with a shop foreman who becomes a Master Mechanic, except that he wants a knowledge of mechanical engineering instead of surveying.

Can the Roadmaster and Master Mechanic better acquire a knowledge of civil and mechanical engineering before or after entering the Railway Service? No one denies the necessity of previous preparation for the regular civil and mechanical engineers, but the Roadmaster and Master Mechanic do not require the same amount of training in those subjects; so cannot a sufficient training be obtained through the correspondence or so-called night schools?

If, as a matter of fact, the particular man did actually begin work as water boy to a road gang, or as apprentice in a shop, then he can properly take advantage of the correspondence or night schools, but the training obtained in either is necessarily limited by lack of time, and because, after a day of labor, the mind is fagged out and therefore acquires knowledge less readily.

Let us follow these men as they go higher up the ladder. The Roadmaster becomes a General Superintendent, and the Master Mechanic is advanced to the position of Superintendent of Motive Power.

One had, let us say, four years laying rails, tamping ties, or as a section boss; the other spent a like amount of time at a lathe or a planer. Does the experience gained by either, during his first four years of service, compare with

the advantage to him, as General Superintendent or Superintendent of Motive Power, that four years of training in technological schools would have given? I think they will admit that the technological school training would be the more useful, even though the knowledge afforded by the correspondence and night schools be thrown into the scale.

To sum up the case of the educational requirement for the Track and Mechanical Departments, I believe that a technical education is essential. While it may in part be obtained by time given, after hours, to correspondence and night schools, it can best be obtained between the years of seventeen and twenty-one, when the mind acquires most readily, and in the recognized technological schools, in company with other students similarly engaged, under the best professors and in courses which cover principles as well as practice.

About the training required by the Civil, Mechanical and Electrical Engineers, there can be no question. A railroad must employ the best, and no amount of natural ability can make up for the lack of thorough training in a technological school or in a scientific school connected with a college.

Whether telegraphy and stenography be learned before or after entering the service is of small import, for knowledge of either can be acquired in a few months at the most, and practice must be relied on to make perfect.

The educational requirements for other branches of the railway service are not so readily defined.

In considering our subject as applied to all employees, we must consider not alone their ability to do a given piece of work, but must look to the possibility of their advancement to the highest railroad positions. How far will the capacity for such advancement be increased by an education extending above that of the High School?

To form a judgment on the advantage of the higher general education from the examples we see about us, we should remember that very few of those who go into railroading have had that advantage, and this was especially true twenty and thirty years ago, when those now in the front rank were just starting in. While it is not susceptible of proof, I am of the opinion that of those who continued their studies until they were 21, a larger per cent. succeeded in getting up in the ranks than of those who entered railroading from 16 to 18 years of age.

We know the frequent claim that a college course would have ruined some of the great men of history by weakening the force of their characters, and the advocates of this idea are very fond of pointing to Abraham Lincoln as an example. It does not seem probable, however, that had his struggle been to work his way through college, instead of to earn his daily bread, he would have suffered anything in the development of character. Had he himself felt that a college course was harmful, certainly he would not have sent his own son there, as he did.

History is full of the names of men who lost none of their ruggedness of character by taking a college course—Gladstone and Bismarck on the other side of the Atlantic; Jefferson, Webster, Blaine, Harrison, Roosevelt and Bryan on this—and a host of others everywhere.

With great regularity in the early summer of each year, as the colleges let loose upon the world their diploma bearing sons, some enterprising newspaper man interviews the leading business men of his city on the advantages of a college education for young men. It is true that many of these leading business men state a preference for the boy of the high or even of the grammar school, claiming that he is quicker at learning the detail required by clerks in offices, by stock men and checkers in warehouses, and by tellers and book-keepers in banks. It is not fair, however, to consider such quickness as the test of the advantages of a higher education. The advantages are not best determined by an employer who selects men for the higher positions only because of their quickness in handling of detail. An employer should recognize the ability to grasp the larger and broader problems of business life, the ability which shows mental training sufficient to understand the relation of the particular business to the whole financial structure of the community. It is in this that the educated man will excel, for he has been devoting the years of quick acquisition to the learning of principles, whereas the boy of 16 or 18, entering business, has used those same years in acquiring familiarity with the detail.

The technological schools do not confine themselves to instructing in detail work, surveying, drawing and the like, but also teach the application of principles established in physical science. Does not this acquired ability to apply principles doubtless explain why so many Engineers pass

through and out of the Engineering Departments and reach the highest positions as general railway officials.

The real test of this question is coming in the future. The college is every year becoming more efficient as a training place of young men for business careers. The compulsory classical curriculum of the days when colleges turned out principally ministers, lawyers and doctors is past, giving way to the study by election of those branches of knowledge which are of practical value in combating with the business world.

This comparatively new practice of allowing students to elect the studies best suited for their future needs—the “Elective System,” as it is called, and from which we may expect great results—was slow in coming. Its adoption rested on the conclusions of Professors whose educations were confined to the old curriculum, and who had become fixed in the good opinion of the educational training each had had—a conceit fostered by the adoration which pupils generally have for their Professor’s knowledge of the subject he teaches, a conceit encouraged by like conceit existing in the make-up of each member of the professorial colony surrounding each college and to which their daily contact was restricted, a conceit resembling a trance, from which there is no contact with the great, to them forgotten, world outside to arouse them. A Moses at last appeared, one whose recognized business ability brought him offers of lucrative positions in the business world, but these he refused, with the fortunate result of leading the colleges of this country out of darkness and to a recognition of an elective system which meets the needs of the business world, and to-day the college President is selected to the position not on account of his ability to impart knowledge of Latin, Greek, Sanscrit or Philosophy to embryonic professional men, but because he understands the educational needs of the whole people.

If a man in any given position believes that he could be more valuable if he had certain education which he has not got, it is presumptive proof that such education is a requirement for the greatest good of the service.

How rare the poorly educated man, who has carved his way into prominence, who does not in his heart envy his brother who has had greater educational advantages. If he looks over the catalogue of any of the leading colleges does he not there see a list of courses which makes him think

that if he could have taken them it would have been fortunate indeed for him? How frequently such men in their later years try to make up, by reading, for some of the advantages they lost between 17 and 21.

There are well known cases where such men are spending time and money in improving their own education and are spending vast sums in building libraries, not for light reading, but to afford opportunities for knowledge to those who by circumstances were deprived of the higher educational advantages in their earlier years.

Such men are very careful to see to it that their sons receive the best of educations.

One reason for this is because the successful railroad man of today knows that conditions are changing and that his sons must receive better education than he did if they are to cope successfully with the railroad problems of the future.

If we take ourselves—each one of us who has not had more than an elementary education—are we not brought frequently to a point where, in writing a letter, preparing some paper and argument, or an address, we wish we had had a chance to study the rules of logic, and acquired proficiency in forceful writing, or a knowledge of rhetoric and experience in debate.

This is but one phase of the advantage of college education. It is a direct example which appeals directly to each one of us. There are also the general advantages, not so readily appreciated, but none the less real, which are gained through study of economics, sociology, finance, government and its function of taxation, problems of industrial organization and of commerce, transportation and trade. Then there are the broadening and refining courses in the languages, philosophy, and in our own literature.

We should not overlook the importance of a course in Commercial Law, not as furnishing an exhaustive knowledge of the subject, but as mental training and to familiarize the student with the purposes of deeds, leases, mortgages, notes, bonds, stocks, and with contracts generally.

When there comes into our minds the wish for these advantages, is it an unimportant one on which nothing more than the satisfaction of our individual pride depends? Not at all. There is much in the impression we make on others, and a clearly cut and concise argument, whether written or spoken, carries far more weight than a badly

expressed and bungling representation reaching the same conclusion. The impression a broadly educated man makes on men of influence is a large element in the success of life, for it opens to him the advantages of a larger circle of acquaintances, and hence any ability which he may have is less likely to be overlooked, and opportunities are more apt to come in his way.

President Chas. F. Thwing, of the Western Reserve University, in an article on "Collegiate Conditions in the United States," which appeared in *The Forum* for May, states: "I recently wrote a letter to the presidents or general managers of the hundred principal railroads of this country, asking each of them whether he would advise a boy of eighteen, of intellectual parts, the graduate of a good course in a good high school, to go to college if he proposed to enter the railroad service as his life's work. The general and strong tone of all the answers was that the boy should be educated, and that the college represented the fitting means, method, and condition for giving him an education. The president of one of the largest railroad corporations said: 'The transportation business life of this country is becoming more and more every year an exact science, and the advantage of a college education in disciplining and developing the mind cannot be overestimated. I believe that in the future, as a rule, the managers of the different railroads in this country will prefer to employ young men who have obtained a thorough collegiate education, rather than those who have not gone beyond the limit of a grammar or a high school'."

I have stated that it is commonly held by prominent business men that those who begin work in offices and stores at from 16 to 18 show a greater aptitude in acquiring a knowledge of the details of the business than does the college graduate. It must be admitted that this is also found to be true in railway service, and this fact makes it undesirable to follow strict Civil Service Practice in the different departments of a railway. The term Civil Service has come to stand for that which Civil Service Reformers advocate. It was applied primarily to Government employes and meant the appointing and advancing on the basis of fitness for a given position as opposed to the so-called and well understood "Spoils System" of giving positions as a reward for party services. Its use was as a preventive of an evil, and not as an improvement of something already good.

The examination system was adopted by the Civil Service Reformers because they knew that if the Government positions depended on the Head of a Department's recognition, on broad lines of the probable capacity for future development on the part of an applicant, there would be no proof that the positions were not awarded because of party service. On a railway this precaution is not, or should not, be necessary. The question of reward for services to individuals or party should not come in, and in that the railway has the advantage over the Government and men can and should be selected and advanced when they give promise of development so that the Head of any department can say, "There is a man who I am satisfied will be able to take charge over many things." The benefit to the man who follows this practice of recognizing ability was well expressed by Mr. Carnegie when, as is reported, he suggested for the epitaph to be inscribed on his own tombstone—"Here lies a man who knew how to get around him a great many men who were much cleverer than he was himself." The clever man must not be held back because he has not been so long in the service as another, who perhaps has even a better mastery of the detail work of the particular position which he holds. The man who is the quickest and most accurate telegrapher or stenographer, or one who is the best maker or reviser of way bills, will not necessarily make the best head for the department he is in.

Ability on broad lines, earnestness and ambition are found not alone in the college graduate, but also in the graduate of the high or even the grammar school. (I mention ambition because it is recognized as an important factor in business success. Education familiarizes one with the great opportunities which wait on success and thereby inspires a desire, an ambition to gain a position of power.) Wherever these three—ability, earnestness and ambition, are found they must be recognized if the railway service is to be brought to the highest point of efficiency.

A number of the railways in the country have a regular system of advancing those whom they have reason to believe will rise above mediocrity. There is so great an advantage to a railway in having this class of men in its employ that it is justified in offering special inducements from the start, so as to retain them in the service, and not, by discouragement, to drive them into other lines of business. It is absolutely necessary under such a system to

have it distinctly understood that if any particular employe fails to develop he must be dropped from the service to make way for the later comers. This weeding out process is often a kindness to those who have to go, for it is recognized that men who are failures in some lines of work may succeed in others, and those dropped from Railway Service may find success awaiting them in other paths.

This practice of shoving ahead those who give promise of being able to understand the broad principles involved in the questions surrounding the higher railway positions wipes out the advantage which might otherwise be gained by the longer service incident to beginning railway work at 17 instead of at 21, and gives the direct advantage to the young man who spends those four years in studying the principles of Commerce, Finance and Economics, and in acquiring the broad education which, as I have endeavored to show, the colleges and universities of this country are each year offering in a greater degree to those intending to follow business careers.

I wish that abler hands had been intrusted with writing a paper on this topic.

The subject is one of very general interest but is of special importance to the members of this Association for more and more with each succeeding year the Auditing Department is being called upon to train young men for the other departments of the Railway Service, and this fact makes it particularly important for us to closely scrutinize applicants for positions in our offices, with a view to their fitness not only to fill clerkships but also to fill high official positions. We should make a determined effort to bring into the service the right material and to encourage and develop it when found. We must decide, each for himself, whether it is the bright boy of 17 or the college graduate of 21 that we want.

I personally believe that "the advantages of a college education in disciplining and developing the mind cannot be overestimated," but it must be admitted that the educational and, in its broad sense, the social advantages which the college gives are too often more than counterbalanced by the mistaken idea of the graduate, who thinks that college has made him better than his fellows and that hence he should not be expected to give close attention to the mastery of details, which is a drudgery through which the path to success generally leads. The college graduate is often too im-

patient to reach the top of the ladder, and overlooks the fact that if a thing is worth doing at all it is worth doing well. If he has stick-to-it-iveness, as it is well called, and will take time to master the detail of railroad work, he will then be in a position to prove the value of his educational training.

The Auditor who rests content with the idea that his methods are the best, soon becomes a back number. To avoid such stagnation, we should bring into the service new blood in the shape of men trained in solving broad problems. If, instead of this, the untrained boy is employed in all cases, he is too likely to follow blindly the teaching of the head of the particular sub-department he is placed in, and thus progressiveness is lost. How often we wish that our clerks would bring us original propositions, suggestions of some kind, whether practical or not,—anything to show us that they think about their work and do not follow mechanically in a beaten path.

We need, as clerks, men who can fit the practical experience which they acquire in the service into the recognized principles of economics, commerce and finance, so that, in after years, with complete and well rounded mental equipment, they may be capable of carrying railway problems to a more satisfactory solution than has yet been done.

These problems are not partisan, but recognize the railway in its relations to the whole economic structure of the community. Their solution will require trained minds, and where heretofore single men have stood out pre-eminent, it rests with us to select and put in the way of preparation an army of men who, in the future, will make railroading, as nearly as possible, an exact science.

EDUCATIONAL REQUIREMENTS AND CIVIL
SERVICE PRACTICE IN THE RAILWAY
BUSINESS.

• MR. A. D. PARKER.

IN RESPONSE TO A PAPER ON "EDUCATIONAL REQUIREMENTS AND CIVIL SERVICE PRACTICE IN THE RAILWAY BUSINESS," READ BY MR. C. I. STURGIS, GENERAL AUDITOR OF THE C., B. & Q. R. R., MR. A. D. PARKER, GENERAL AUDITOR OF THE COLORADO & SOUTHERN RAILWAY, SPOKE AS FOLLOWS :

When we reason from cause to effect, or when we simply make a statement that certain results are produced by certain conditions, we are stating a law, and when I open this discussion by saying that any man is successful in that avocation which he has chosen, I am simply giving a conclusion from premises which must surmise an education along those very lines in which that success has been obtained. We can hardly then apply specifically the rules or suggestions laid down in the paper before us. It is for this reason, no doubt, that the paper has been expressed in generic terms, and that when it is applied specifically, it must be for those who are to come.

Speaking in a broad way, I fear no challenge when I make the statement that a man of education and, who with that education has acquired the power of adaptability, will attain more eminence and make more of the position he occupies than the one who has not had the same advantage. Yet, on the other hand, education often is acquired by extreme measures. The earnest man, seeking to do the best he can, will by his own earnestness be able to produce better results than one who would seem more fitted when the race began. The mind may become inert or active, according to the conditions which are produced by the motive behind the action.

First, then, a man to be successful must have an active mind. It is true that schools and colleges bring out a certain activity. It is necessarily produced by the constant drill and the requirements of development to go from one class to a higher. We are often startled to find men develop mental activity late in life because these very forces have been constantly at work. The mind in such instances was not naturally bright, and in consequence a long series of mechanical work was necessary to produce what in others would seem to have been present from the beginning. Such minds, however, when trained, invariably must follow the line of such training. They are not flexible, and can-

not produce the power of adaptability. Put such men in places where circumstances often force them, and they fail. Education will not assist them. It is for this reason we often see college men fail, and think it is meet to say education is no better than little mental training. Perhaps I have taken extreme cases, but a few years ago when some college men failed in the pursuits for which supposed colleges were fitting them, these very men took up business life and failed, as they naturally would in anything they undertook. An academy or a college is simply the mental gymnasium to develop the mind, and it is essential to have such development for greater work.

Again I repeat a law. If you are to build high you must at first go deep. No lofty structure can be reared unless there is a solid foundation; and so, when we take up a theme of educational requirement in railway service, if we wish the young man to go high he must be fundamentally educated. The section man is instructed by hard knocks, and, if he possesses a degree of intelligence, becomes section foreman. At this stage he becomes better informed, and, with a degree of mental activity, he is moulded into a Roadmaster, but he seldom becomes an Engineer. His structure has risen as high as his foundation will admit. The apprentice in a shop becomes a machinist; he may change his line of work and become a fireman and locomotive engineer, and, from either line, become a Master Mechanic or a Superintendent of Motive Power. His structure is higher than the Roadmaster's, and his foundation is correspondingly deeper; but, unless he applies his knowledge to understand the forces which produce the results, he will never become a mechanical engineer.

The mind needs training, and this leads me to my second thought and what I call Understanding. A mind may be retentive, it may be quick in action, but, unless it produces the power of understanding, the development of the man is stunted. The educated mind, necessarily, is more able to understand problems than the mind which must acquire the understanding from experience. We must admit experience is a great teacher, but, too often, experience cultivates a mind along its own pathway, without allowing it to diverge and reason from analogy. The man of understanding at once shows the power of analysis and the power of synthesis. He can make two and two equal four, and he can make four equal two and two. Gentle-

men, the power of understanding can be cultivated, and, while it has been cultivated often along empirical lines, it can far better be cultivated by education. I am not sure that the elective courses to which allusion has been made necessarily produce an understanding mind; not because it would seem old-fashioned, but, because I see stone laid upon stone and well cemented in the foundation, I prefer to have a mind developed by strong mental gymnastics. We all in business must accept mathematics, but I even go further by advocating a study of the old languages, of history philosophically thought out, of English literature, of psychology, of philosophy, of applied physics, and of fundamental training generally, rather than to train a mind along one specific course, and so make a specialty of any. I say this because often one makes a failure in the specialty for which he was studying, and he is then doomed to a life of monotony. Develop the mind to understand propositions as they are placed before it, and the power of analysis and the power of concentration will be exerted in many directions.

I pass to a third thought which the paper has brought out. I designate it as Perception. We have heard it stated that many men say that better work is often obtained from the young lad of sixteen to twenty out of a high school than from a college man, because the mind between sixteen and twenty is more susceptible to the impressions made at that time. Froebel, recognizing the impressionable age, founded the Kindergarten for the very purpose of developing the power of perception. The little blocks and toys given children in this infant school are precise in their measurements, and the eye and the hand are cultivated in the young, and through these organs of communication the mind at once begins to act. I am inclined, however, to take issue with the one who thinks that the power of perception is not developed in the college man. The perceptive powers may be latent at first when the understanding powers are being more fully developed, but they become potent when brought into play, and soon are found stronger in the educated. Perception performs a very important part in the success of any man who has many men to govern. It produces the power to choose men. I cannot impress too strongly the fact that your success depends largely upon the men you choose to be at the head of your several departments. It is always the sign of a weak man, when he shows he is not

willing; aye, who does not insist, if possible, to choose men whom he may even regard as stronger than himself. Weakness of character, weakness of mind, or weakness of understanding, invariably shows itself in the petty jealousies towards those who are subordinate and reveals a fear, and in consequence a lack of self-confidence. This proves not only a failure in exerting the power of perception, but it is making the power of perception the captor instead of the captured.

No educational acquirement is greater in the railway service than discipline. Last June I had the privilege of speaking to the local freight agents association, then meeting in Denver; and I said to them what I am sure you will allow me to say to you, that there can be no proper performance of work without discipline, which produces well ordered and systematic work, bringing light out of darkness, order out of chaos. In the tutelage of Cyrus, the celebrated conqueror and founder of the Persian empire, a little axiom was given him which is as true today as it was in the centuries before the Christian era; that to learn to rule is first to learn how to be ruled. It matters not whether the man is with the shovel and the pick, whether he is over the lathe or at the throttle; whether he is at the desk or in the private car; whether he is receiving and disbursing money, or directing the affairs of the road, he must learn how to be ruled, and not until then, can he rule.

I turn now to what must be acquired in the railway service. Former lessons may have been learned by necessity, by circumstances, by working here or working there, in schools and academies or in college, but the practical application of what has been learned must come with your service. And now Gentlemen, I would pass from the generic to the more specific requirements, and ask you as Auditors of the great interests you and I represent, what practical application are you making of your acquired knowledge. It goes without saying your minds are active; it goes without saying that you are men of understanding; it goes without saying that you have acquired the power of perception, and certainly in an audit office it need hardly be hinted that you have both been obliged to submit to and administer discipline. The day in railroading has passed when papers are sent to the audit office simply for record, and to produce a certain balance sheet. You are called upon to analyze, to give reasons why expenses are large in one place and low in

another; why earnings have risen or fallen; what makes certain ratios of increase or decrease; and finally, to sum up all, and tell those who are interested what has been done. Are you constantly studying questions to that end? The course is a long one but it is very interesting. There is no department of a railroad which does not come under the Auditor's vision. Is he simply to view matters as they pass? Is he not rather to grasp them and to make practical workings of his figures? Unless you do, you fail to realize your power, and the aid you become in the management of the property. You revise rates as they are reported to you. It is your duty then to understand why they are made and what circumstances cause some to be so low. You make proportions of earnings. It is your duty to understand the traffic men's reasons why and how the proportions are determined. Study then traffic propositions, so that when you render statements you can make them intelligent to the layman. You produce on your books charges to Maintenance of Way, and large renewals are shown in different places. Perhaps ties seem larger or bridges numerous. Explain the reasons. A short course in engineering may develop reasons which you had not thought of before. The larger type of locomotive will cause stronger bridges and heavier rail, and you should be able to explain the advantages to offset the extra expenses. The greater tractive force, and how it can be produced at the least expense, are now studies of the operating man, but you must show the effect in figures, and a course in mechanics would seem necessary to enable you the more intelligently to present the facts. I have found it a great advantage to go out on the line and make practical tests, and then in my office to make mathematical sketches. A little knowledge of law will enable you to study the contracts your Company makes and assist you in settlements. Political issues, well understood, may aid in translating the tax vouchers you must pay.

Reading and study continually interspersed with mingling with practical men become the side work of the Auditor. Need I add that mathematics in their full detail are most necessary. The law of averages and the interpretation of ratios, are most essential. Algebraical formula will enable an Auditor often to reach certain results where simple methods of arithmetic would entail days of work. The reduction of expenses and earnings to a common unit enables the management to arrive at certain conclusions for

the benefit of the property. The more broad you make your study the more intelligently you can act in portraying your statistical pictures.

I urge each Auditor who has the opportunity, to belong to a Railway Club, such as is now formed in the different railroad centers. In these clubs all classes of the railway world meet to exchange their views and give their practical experiences. No matter how crudely the thoughts may be expressed, you can glean some ideas which you will find helpful in your work. Above all don't wait for some one to ask you for figures. Be initiative; whenever you see reasons, give them. Be men of mind, men of understanding, continually realizing that you are to point out leaks here, or losses there, without waiting for someone else to find them.

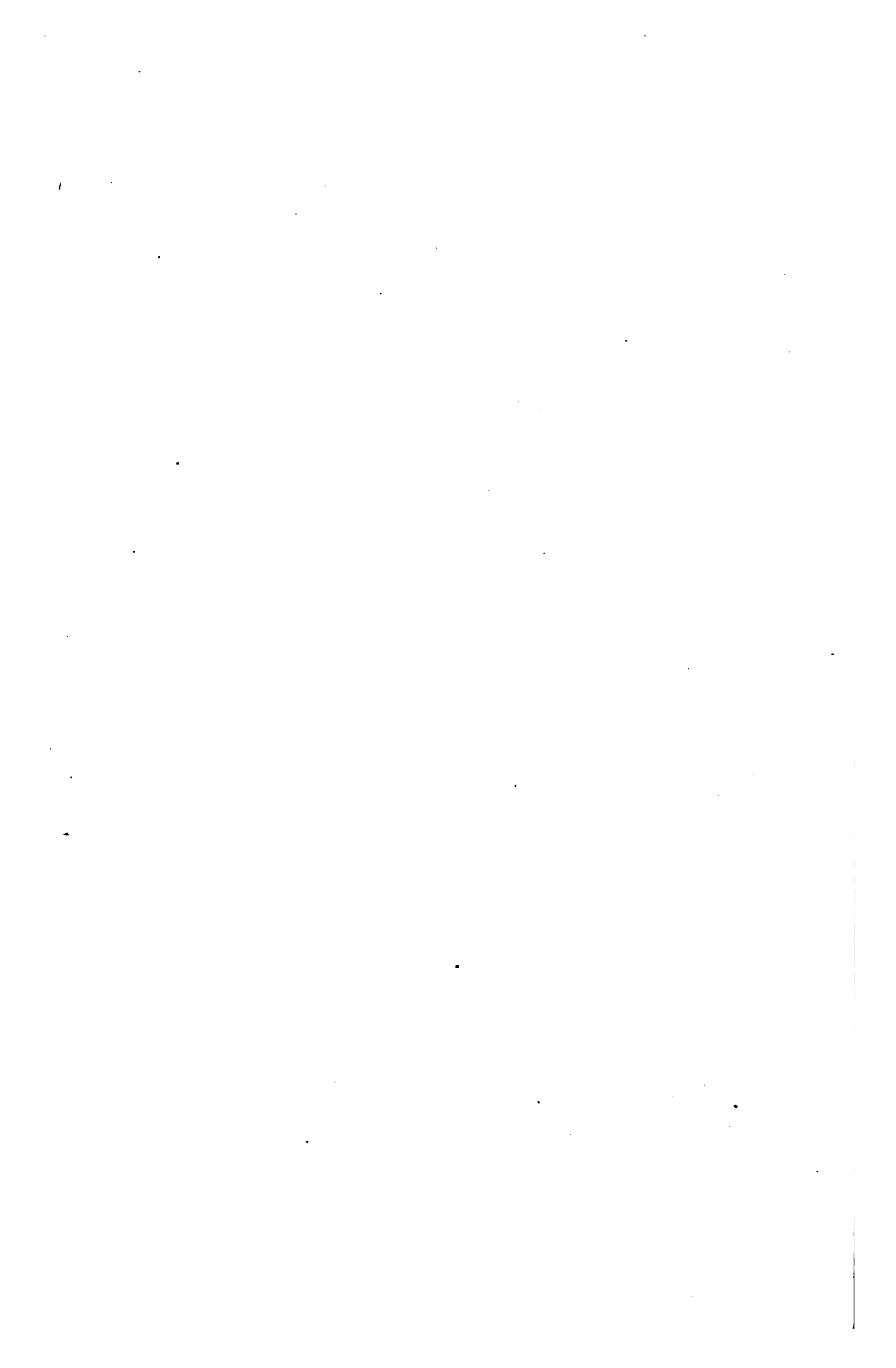
There is no argument for education greater than the one which is ever present. Every man having a child and who can afford it, seeks at once to give his offspring the best education. It is an appeal from the heart. He knows that education is helpful and his love demands that he carry it out.

One thought more and I am done. In a large library where I spent many hours in my boy-hood, there was a granite mantle piece on which were carved these words, "*Carpe Diem.*" They are taken from one of the odes of Horace and translated literally read "Pluck the day." Put into our vernacular tongue they mean, "Seize the opportunity." After all is said and done this is practically the means to success. You must have a mind, you must have an understanding, you must have perception, you must have discipline, you must have adaptability, but with all these you may only acquire a certain degree of success; but if you have these and with them can discern the opportunity and seize it, your success is no longer doubtful. Opportunities come continually before us; they hasten over the hills and fall at our feet, and often we let them go by. Realize then what opportunities the Auditor has, and with his education, how useful he can make himself to those who direct the property, and what a moral force and power he can wield. Educational requirements in the railway service are becoming greater day by day. Seize them, make use of them. Better than all, grasp the opportunities which are coming to you, and apply them in your daily work.

Gentlemen, "Pluck the day."

**EDUCATIONAL REQUIREMENTS AND CIVIL
SERVICE PRACTICE IN THE RAILWAY
BUSINESS.**

MR. WM. NICHOLSON.



Mr. WILLIAM NICHOLSON, Manager Central Railway Clearing House, spoke as follows :

Mr. Chairman and Gentlemen of the Association : On account of the rapid passing of time, the lunch hour already overdue, and having no desire to offset the influence attending the excellent address of Mr. Sturgis, or to dispel the atmosphere of eloquence from the Colorado hills in which Mr. Parker has enveloped us, I will therefore ask your forbearance for a very few moments.

Not having seen the carefully prepared paper submitted by the author, and in order to have the right to the floor, I must necessarily connect my extemporaneous remarks with what has been said along the lines of Educational Requirements and Civil Service Reform. Certainly not as a cavil, but by criticism or commendation, fair and square.

The author, in his remarks on Educational Requirements, referred to the three "R's" as a starting point, but failed to explain to this intelligent gathering what the said three "R's" stood for. If he is influenced by his present environment, I should say that his three "R's" stood for Ranting, Raving and 'Rangling.

When the President invited me to speak upon this subject it was at that time a double header, "Educational Requirements *and* Civil Service Reform."

We are to-day surrounded by technical schools providing technical education to meet the requirements of all sorts and conditions of business activity, and were it not for a technical education you would not be here to-day representing your companies in the important issues at stake. The gentlemen who have preceded me have carried the educational side to a final issue ; enough said.

Endeavoring to speak solely of the Civil Service section of the argument, I will bring to your attention facts instead of theories, suggested not only by observation, but by experience as well.

Before the advent of the Clearing House, Civil Service Reform appeared to me as a political bugaboo. To-day it is considered as nothing more nor less than equity and fair play for those who serve.

Permit me in the way of an object lesson to refer to the infantile Clearing House, now in its fourth year. It has

among its educational requirements a complete common school education. All applicants are required to be fair readers, good writers, and, so far as arithmetic is concerned, must attain in their examination papers a high standing in addition, multiplication and divisions, and a fair knowledge of percentages applicable to railroad usage. In the higher branches of mathematics, and in the principles of accounting, a fair average must be attained.

Every applicant for a position is required to pass a written and oral examination. In the blanks they are required to furnish specified information, answer certain questions, etc., as follows :

Name (in full).

Age (nearest birthday).

Address.

If married, give date.

Do you reside with your parents?

Names of those dependent upon you for support.

Where previously employed.

Length of service.

By whom and address.

Nature of work.

Reasons for leaving.

Three references as to character.

If employed will you work Sundays whenever the business of the Clearing House renders it necessary?

State any other information regarding yourself which you think will be of interest in considering your application.

Enter figures (in space provided) for the following amounts, etc.:

One million, one hundred thousand, one.

Seventy-seven thousand, seventy-seven.

Eleven thousand, eleven hundred, eleven, etc.

Address this envelope to General Traffic Manager of the north and south railroad company, J. Y. Zimmerman, Chicago, three hundred, thirteen, National railway building.

Write and punctuate the following proper sentences:

I am yours truly J. Jno. O'Brien G F A

It was and that I said not or.

That that is is that that is not is not.

Calculations in mileage, tons carried one mile, a pro-rate of earnings, wages due, overcharges, etc.

A complete record of the time required to pass the examination is noted. A certain number of credit marks are allowed for proper answers, against which are charged the errors on account of Calculations, Additions, Cross Footings, Multiplications, Divisions, Miscellaneous.

Applicants for positions in the stenographic corps are also required to state what system they write, what make of typewriters familiar with, what class of work formerly engaged in; railroad, mercantile, law, etc., and for what length of time. This is followed by a carefully timed dictation of two hundred and sixty words, an oral examination in spelling, consisting of sixteen of the commonest misspelled words. Next, a specimen of typewriting made on the blank in the form of a business letter, and as a final test the applicant is required to read the dictation. A certain time is allowed for reading, typewriting, etc., and credits or demerits are made accordingly.

In the Clearing House, Civil Service is strictly adhered to. There is no "pull." Every employe is in the line of promotion. Every man starts at the bottom, and, unhindered, works out his own salvation.

The average salary in the Clearing House being \$45.76 per month, exclusive of superintendence, results in a personnel which is young in years, and in order to maintain its efficiency in the light of business, the personal habits of the employes are taken into consideration at times of promotion. When they accept service in the Clearing House they are required to state if financially involved, and if they are not in the habit of paying their debts promptly they are informed that it will be useless to apply for a position. If at any time complaints are made by the lady of the boarding house, "the butcher, the baker or candlestick maker" of outstanding indebtedness for which unfruitful promises of payment have been made or completely ignored, they are investigated and each employe is notified within three days after each pay day to produce a receipt to the Chief Clerk for an amount agreed upon between the debtor and creditor until the account is paid in full. The first failure in this respect meets with prompt dismissal.

The Clearing House profits from the experience of College Presidents, teachers in schools, and Commercial and Railway Accountants and no longer employs young men addicted to the habit of smoking cigarettes. Experience has taught us that as a general thing the cigarette fiend be-

comes irritable in disposition and mentally "dopey." If you have any doubts as to this statement a personal investigation along educational or commercial lines will convince you that this is no fallacy.

As regards the omnipresent question of "booze," when an over-indulgence prevents them from reporting for duty the imperative rule is, the first offense is the last. It is good bye.

While the strictest discipline is maintained, the employes are treated with the utmost kindness and consideration, and as a result we have one of the best offices in the country at a minimum cost. Any President or Comptroller can enter the office at any moment during business hours, and he will find the floor free from scraps of paper or other refuse, and without decoration from expectoration saturated with tobacco. Every man has his desk, his chair, his cuspidore and his waste basket, properly numbered, and as a consequence there is no stealing of materials from or by any of the clerks.

In the Manager's desk a record is kept of one page for each employe, showing name, date, residence, department, duties, salary, former occupation, in which is detailed also a record of promotions, set-backs, resignations, discharges. The employes are aware of this fact, and as an incentive to efficiency they also know that the clearing house gives no recommendation to an employe leaving its service unless it is fully justified by his record.

Time will not permit me to go further into detail, and if from anything I have said your interest is still further awakened along the lines of Educational Requirements and Civil Service Reform, it will be a comfort for me to know that I have not wasted your time. That's all.

ASSOCIATION OF AMERICAN RAILWAY
ACCOUNTING OFFICERS.

SECRETARY'S REPORT TO FOURTEENTH
ANNUAL MEETING MAY 28, 1902.

In the interim since the last meeting at Denver, May 29th and 30th, 1901, the changes noted below have occurred in the membership of the Association.

By deaths and resignations the Association has lost 41 members. On the other hand it has gained 47 members, a net gain of 6 members.

The number of active members on the roll is 383, representing 231 companies.

There are 47 honorary members.

During the year three members have died, viz., F. H. Freeborn, A. F. Sherwood and W. A. Riach, and it is suggested that the usual committees be appointed to formulate and submit to this meeting suitable resolutions of respect and condolence.

NEW MEMBERS.

- W. L. Rothstein.... Auditor, Baltimore, Chesapeake & Atlantic Ry., Baltimore, Md.
- C. K. Mullings..... Treasurer and Auditor, East Louisiana R. R., Covington, La.
- Geo. E. Deyo..... Traveling Auditor, Chicago, Peoria, & St. Louis Ry. Springfield, Ill.
- W. D. Gray..... Auditor, Detroit Southern R. R., Detroit, Mich.
- C. R. Rockwell.... General Auditor, Pere, Marquette R. R., Boston, Mass.
- R. M. Darley..... Auditor, Peoria & Pekin Terminal Ry., Peoria, Ill.
- W. H. Baumes.... Auditor, Buffalo & Susquehanna R. R., Buffalo, N. Y.
- H. I. Bettis..... Asst. General Auditor, Union Pacific R. R., Omaha, Neb.
- C. S. Sutton..... Auditor, Mexico, Cuernavaca & Pacific Ry., City of Mexico.
- Chas. Haydon.... Comptroller, Louisville Nashville R. R., Louisville, Ky.
- E. H. Kennedy.... Assistant Auditor, Pittsburg & Lake Erie R. R., Pittsburg, Pa.
- J. K. Wadley..... Auditor, Louisiana & Arkansas R. R., Texarkana, Ark.
- Roy Rainey..... Auditor, Peninsular & Occidental S. S. Co., Jacksonville, Fla.
- C. J. McNitt..... Acting Auditor, Oregon Short Line R. R., Salt Lake City, Utah.
- J. T. Leary..... General Auditor, Baltimore & Ohio R. R., Baltimore, Md.
- F. D. Hodgson.... Assistant Auditor Merchandise Receipts, Baltimore & Ohio R. R., Baltimore, Md.
- C. A. Poumairat... Assistant Auditor Passenger Receipts, Baltimore & Ohio R. R., Baltimore, Md.
- A. L. Conrad..... Auditor, Pecos System Lines, Amarillo, Tex.
- H. B. Johnson.... Auditor Disbursements, Kansas City Southern Ry., Kansas City, Mo.
- J. H. Burroughs... Auditor Freight Receipts, Seaboard Air Line Ry., Portsmouth, Va.
- T. J. Heath..... Auditor Ticket Accounts, St. Louis & San Francisco R. R., St. Louis Mo.
- J. D. Nettleship... Auditor Freight Accounts, St. Louis & San Francisco R. R., St. Louis, Mo.
- H. J. Cronin..... Auditor Disbursements, St. Louis & San Francisco R. R., St. Louis, Mo.
- C. S. McMillan.... Traffic Accountant, Pere Marquette R. R., Detroit, Mich.
- Paul E. Joseph.... Auditor, Parral & Durango R. R., Parral, Chih, Mexico.
- P. M. Halloran.... Auditor, Butte, Anaconda & Pacific Ry. Anaconda Mont.
- Chas. A. Lutz.... Assistant Comptroller, Louisville & Nashville R. R., Louisville, Ky.
- J. A. Taylor..... General Auditor, Central Railroad Company of New Jersey, New York.

- F. S. Carroll.....Auditor, Texarkana & Ft. Smith Ry., Texarkana, Texas.
- D. W. Horsburgh...Assistant Freight Auditor, Southern Pacific Co., San Francisco, Cal.
- E. E. Holton.....Ticket Auditor, Southern Pacific Co., San Francisco, Cal.
- Clarence W. Moore...Auditor of Disbursements, Illinois Central R. R., Chicago, Ill.
- W. D. Beymer.....Freight and Passenger Accountant, Central of Georgia Ry., Savannah, Ga.
- G. S. Cooper.....Auditor Ticket Accounts, Chicago, Burlington & Quincy Ry., Chicago, Ill.
- T. R. Board.....Auditor and Assistant Treasurer, Keokuk & Western R. R., Keokuk, Iowa.
- H. H. McIntyre...Auditor Passenger Receipts, Missouri Pacific Ry., St. Louis, Mo.
- John F. Mitchell...C. C. Auditor Passenger Receipts, Atchinson, Topeka & Santa Fe Ry., Topeka, Kansas.
- E. H. Lycett. Auditor Disbursements, Missouri Pacific Ry., St. Louis, Mo.
- Jas. Hanna.....Secretary and Auditor, Terminal R. R. Association of St. Louis, St. Louis, Mo.
- H. D. Heuer.....Assistant Auditor, Terminal R. R. Association of St. Louis, St. Louis, Mo.
- E. M. Curtis.....Assistant General Auditor, Missouri Pacific Ry., St. Louis, Mo.
- M. Riebenack Jr....Special Agent Accounting Department, Pennsylvania R. R., Philadelphia, Pa.
- L. H. Stewart.....Local Auditor, Delaware & Hudson Co., Albany, N. Y.
- M. P. Blauvelt.....Assistant Auditor, Erie R. R., New York City, N. Y.
- H. A. St. John....Auditor, Lake Superior & Ishpeming Ry., Munising Ry., and Marquette & Southeastern Ry., Marquette, Mich.
- A. L. Buddee.....Chief Accountant, Interoceanic Ry. of Mexico, City of Mexico.
- E. M. Smith.....Auditor and Treasurer, Kansas City, Clinton & Springfield Ry., Springfield, Mo.

RESIGNATIONS.

- A. M. Kirker.....Chief Clerk Accounting Dept., Pittsburg & Western Ry.
 S. N. Baird.....Auditor, Everett & Monte Cristo Ry.
 Jas. K. Connor....Auditor, Quincy, Carrollton & St. Louis Ry.
 G. W. Harris.....Auditor, Seattle & International Ry.
 Alex. Millar.....Secretary, Union Pacific R. R.
 Wm. E. Dunn.....Cashier and P. M., Kansas City, Ft. Scott & Memphis Ry.
 E. M. Heberd.....Auditor, Peoria, Decatur & Evansville Ry.
 W. D. Gray.....Auditor, Cincinnati, Portsmouth & Virginia R. R.
 R. A. Franks.....Secretary, Bassemmer & Lake Erie R. R.
 Geo. F. Macgregor..Freight Accountant, Kansas City, Ft. Scott & Memphis R. R.
 W. H. Sheppard...Chief Clerk Accounting Dept., Cleveland, Lorain & Wheeling R. R.
 A. Blake.....Chief Accountant, Interoceanic Ry. of Mexico.
 R. F. Watkins.....Chief Clerk General Auditor, Colorado & Southern Ry.
 E. S. Thomas.....Auditor, Baltimore & Ohio Southwestern Ry.
 G. B. Griggs.....Ticket Auditor, Boston & Albany R. R.
 R. Dowle.....Manager, Great Eastern Fast Freight Line.
 J. W. Martenis.....Traffic Manager and Auditor, Brooklyn Wharf & Warehouse Co.
 J. Bartol.....Assistant to General Auditor, Baltimore & Ohio R. R.
 G. W. Reed.....Auditor, Delaware River R. R.
 J. P. Kerr.....Auditor, Northern Central Ry.
 D. A. McKinlay...Auditor, St. Paul & Duluth Ry.
 Percy J. Evans...Auditor, United Counties Ry.
 E. R. Johnston....Assistant Auditor, Old Dominion Steamship Co.
 Geo. Kidd.....Auditor, Houston & Texas Central R. R.
 R. Popkiss.....Auditor, New Orleans & Northwestern Ry.
 C. Dobriner.....Secretary to Receiver, Kansas Midland Ry.
 S. M. Williams....Second Vice President, Central R. R. of New Jersey.
 G. O. Waterman...Assistant Comptroller, Central R. R. of New Jersey.
 G. Wolf.....Auditor Passenger Traffic, Central R. R. of New Jersey.
 W. E. Miner.....Auditor Freight Traffic, Central R. R. of New Jersey.
 H. A. Keller.....Auditor, Cincinnati Northern R. R.
 C. A. Hayes.....Manager, National Despatch Fast Freight Line.
 Theron Geddes...Auditor, Rio Grande Western Ry.
 T. I. Wasson.....General Auditor, Iowa Central Ry.
 J. W. Richards....Assistant General Auditor, Boston & Maine R. R.
 A. Strausz, Jr. Auditor, Findley, Ft. Wayne & Western Ry.
 W. J. Dickinson...Third Vice President, Louisville & Nashville R. R.
 A. T. Cuddeback..Auditor Traffic, Erie R. R.

CHANGES IN REPRESENTATION.

1901-1902.

John A. Miller... Auditor Erie & Western Transportation Co., vice
F. Hoffman.
H. M. Engelman... Auditor, and Assistant Treasurer, Leavenworth,
Kansas & Western Ry., vice W. E. Reid.
J. L. Moore..... Auditor, Monongahela Connecting R. R., vice
Benjamin Page.
W. H. Leith..... Paymaster and Accountant, Au Sable & North-
western R. R., vice John Law.
J. E. Howard..... Auditor, Pere Marquette R. R., vice H. C.
Potter, Jr.
W. J. Boddy..... Auditor, Erie & Western Transportation Co., vice
John A. Miller.

DEATHS.

F. H. Freeborn.... Auditor, Buffalo & Susquehanna R. R., Sept. 20,
1901.
A. F. Sherwood... Auditor, Georgia Southern & Florida Ry., Sept.
24, 1901.
W. A. Riach..... General Auditor, Atlantic Coast Line, October 4,
1901.

Adopted.

In Memoriam.

Frederick H. Freeborn.

DIED SEPTEMBER 20TH, 1901.

TO THE PRESIDENT:

The Committee appointed by you to prepare resolutions on the death of Frederick H. Freeborn, late Auditor of the Buffalo & Susquehanna R. R., beg leave to submit the following for adoption by the Association:

Mr. Frederick H. Freeborn was born at Knoxville, Pa., September 10th, 1863. During the period of 1880 to 1882 he was employed in the Recorder's Office, Tioga County, Pa. Early in 1882 he began his Railroad career by engaging with the builders of the Beech Creek R. R. In 1891 he accepted a position as Accountant for Messrs. Peale, Peacock & Kerr, Bituminous Coal Operators, remaining with them until 1895, when he assumed the duties of Auditor of the Buffalo & Susquehanna R. R., which position he held until his death.

Whereas, The late Mr. Freeborn was an esteemed and valued member of this Association, therefore, be it

Resolved, That the Association of American Railway Accounting Officers has learned with deep regret of the death of Mr. Frederick H. Freeborn, whose loss it sincerely mourns, and be it further

Resolved, That these resolutions be entered upon the books of the Association and a copy forwarded to the family of the deceased.

W. T. McCULLOCH,
J. B. BROWNELL,
S. G. BROWN,
Committee.

Albert F. Sherwood.

DIED SEPTEMBER 24TH, 1901.

Adopted.

The Committee appointed to prepare resolutions concerning the death of Mr. Albert F. Sherwood submit the following:

Resolved, By the Association of American Railway Accounting Officers that with deepest sorrow we have learned of the death of our brother member Mr. Albert F. Sherwood.

Resolved, That the following memorial shall be spread upon our minutes and that a copy shall be sent to his family at Macon, Georgia.

In Memoriam.

On the 17th day of March, 1854, Albert F. Sherwood was born in Macon, Georgia.

His younger days were spent in study, but a slender fortune made it necessary for him to enter upon work at an early age. After some vicissitudes, he made a genuine start in life at the age of nineteen. At that age in 1873, he received an appointment in the local freight agent's office of the Macon & Brunswick R. R. at Macon. About this time he was married to Miss Fanny Brewer of that city. In course of time he was transferred to the service of the East Tennessee, Virginia & Georgia R. R., and from thence in 1883 he was promoted to the position of Auditor of Earnings of the Louisville, New Orleans & Texas R. R. In 1886 he was promoted to the position of Auditor and General Freight and Passenger Agent of the St. Augustine and Palatka and St. Johns Railways of Florida. In 1890 he was transferred to a more desirable position upon a larger road, viz., the Georgia Southern and Florida Railway, receiving there the appointment of Auditor of Earnings. In 1892 he was promoted to the position of Auditor of the Georgia Southern and Florida Railway, a position which he held during the remainder of his life. He died at Macon, Georgia, from appendicitis on September 24th, 1901.

Unto this, our solemn service, we bring those matchless words of Alfred Tennyson, "The individual withers, but the world is more and more." This is a note which sounds throughout all the pathos of human life. This is a point of view from which all human lives resemble each other.

Whenever the day of death has come to any man, and the story of his life is told, that story, whatever else it may be, is a story of hopes and fears, of love and hate, a story of joy and sorrow, of a restless mind and an uncertain will, sometimes foolish and sometimes wise, sometimes true and sometimes false, but at most times unsatisfied, leaving at last unto other hands the gathering of the harvest that is spilled.

In a still more special sense, the life of every man that dies resembles in much of its essential story, the lives of all other men belonging to his own particular profession, business or craft. The plain story of a life that is gone takes on the aspect, when we behold it, which seems to be a shadow and a foreshadowing of ourselves. The words that are used in describing the life, the appointments received, the promotions gained, the work achieved, the long dull paces to and fro, sometimes startle us, even as if we beheld our own image reflected in the waters of Marah.

We, the members of the Association of American Railway Accounting Officers, assembled at St. Louis, Mo., in our fourteenth annual meeting this 20th day of May, 1902, desire to speak these words to the days that shall be. Alas, for multitudes! Alas, for the deeds that crowd each other in the days that shall be, the rushing host of the deeds to come, that crowd each other, and crowd the deeds of the days that have been! In many things we know you not, but in some things we know you well, oh, ye days that shall be! Scattered will be the leaves of all the books in which this memorial is written; silent will be the voice which utters the words here spoken; deaf will be the ears that listen; and blind will be the eyes that see. If among the things here present there shall anything survive, it is something of a finer substance than the pages of books and the bodies of men. The written truth outlives the page upon which it is written; the living truth outlives the life that has lived it. God's revealed word has outlived all its original manuscripts, temples and human voices. To an immortality such as this, in tenderest reverence, we consign our honored dead.

CARLTON HILLVER,
SPENCER LE GRAND,
H. H. LAUGHTON,
Committee.

In Memoriam.

William A. Riach.

DIED OCTOBER 6TH, 1901.

The Committee appointed by the President to prepare suitable resolutions on the death of Mr. William A. Riach, late General Auditor of the Atlantic Coast Line Railroad Company, desires to submit the following minute and resolutions for adoption by the the Association in annual convention assembled:

The late William Archibald Riach was born at Fochabers, Scotland, on September 7, 1847. He entered the Railroad service in May, 1871, and to August, 1874, was clerk in the Secretary's office of the Pullman Company, Chicago. From August, 1874, to September, 1880, he was Assistant Superintendent of the same Company at Atlanta, Ga. September 1880, to February, 1882, he was in charge of passenger trains, Western Atlantic Railroad Company, Atlanta, and from February, 1882, to October 6, 1901, the date on which he died, he was General Auditor of the Atlantic Coast Line Railroad Company. Mr. Riach died of gastritis at sea on October 6, 1901, on board the steamer "Umbria," while upon his return from his native home in Scotland. He was for many years an honored and valued member of this Association, a man of sterling principles and untiring devotion to his business and the Board of Directors of his Company bore testimony to his high character, his faithfulness in the discharge of his duties and placed on record the fact that he enjoyed the highest respect and confidence of the Directors both for his splendid personal qualities and his exemplary character as an officer of the Company which he served.

And now whereas, our Heavenly Father, in his infinite wisdom, has removed from our midst our beloved brother and associate, be it

Resolved, That in the death of our lamented brother William A. Riach, we have to record with deep sorrow the loss of one whose absence will long be felt and express our appreciation of those high qualities which endeared him to every member.

Resolved, further, that this paper be placed on the minutes of the Association and that a copy of the same be forwarded to the family of the deceased.

L. F. SULLIVAN,
D. JONES,
Committee.

REPORT OF EXECUTIVE COMMITTEE.

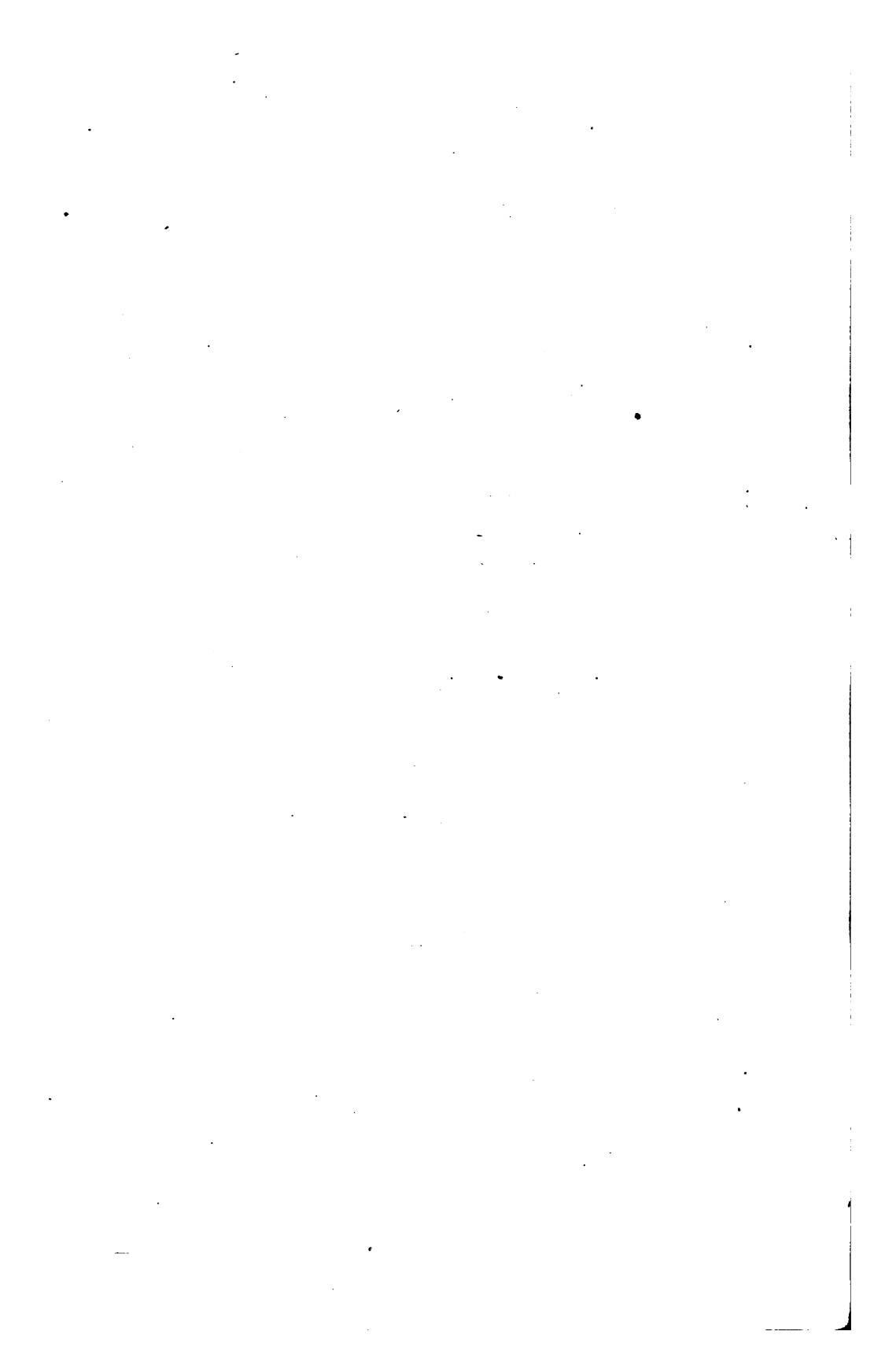
1901-1902.

PERSONNEL OF COMMITTEE.

H. C. WHITEHEAD, CHAIRMAN.

C. G. PHILLIPS, SECRETARY.

H. C. WHITEHEAD..Gen'l Auditor, A., T. & S. F. R'y, Chicago, Ill.
W. B. BEND..V.-P. and Auditor, C. G. W. R'y, St. Paul, Minn.
J. W. RENNER..Comptroller, Penna. Lines West of Pittsburgh,
Pittsburgh, Pa.
GEO. B. DUNBAR..Ass't Gen'l Aud., C., B. & Q. R. R., Chicago, Ill.
L. A. JONES.....Aud., N. O. & N. E. R. R., New Orleans, La.
C. H. BRONSON.....Auditor, P. & L. E. R. R., Pittsburgh, Pa.
W. J. HOBBS..Comp'r & Gen'l Aud., B. & M. Sys., Boston, Mass.
A. D. PARKER..Gen'l Aud., Colorado & South'n R'y, Denver, Col
H. A. DUNN..Auditor, Central of Georgia R. R., Savannah, Ga.
R. FENBY.....Auditor, Texas & Pacific R'y, Dallas, Tex.
FRANK NAY..Aud., Minneapolis & St. L. R'y, Minneapolis, Minn.



REPORT OF THE EXECUTIVE COMMITTEE

TO

FOURTEENTH ANNUAL MEETING,

MAY 28th, 1902.

AS ADOPTED.

Your committee has held two meetings since the last annual meeting of the Association, viz.: at Chicago, Ill., on December 3rd, 1901, and at Cincinnati, O., on March 19th, 1902, and begs leave to report on the various subjects which have come before it as follows:

First.

CLASSIFICATION OF OPERATING EXPENSES.

At the eighth annual meeting the Association adopted the following resolution, viz.: "*Resolved*, That the President request Prof. Adams, statistician of the Interstate Commerce Commission, in future to address all communications relative to minor questions arising in connection with the classification of operating expenses to the President of the Association, the committee of three formerly having the matter in charge not having been reappointed." (See page 38, Eleventh Report.)

Amended and
Adopted.

In accordance with that resolution the statistician of the Interstate Commerce Commission has communicated to your committee, through the President, the queries set forth below, which have been duly answered. Such answers are hereby respectfully submitted to the Association and recommended for adoption:

Query 1—To what account should be charged the value of boiler compound used to prevent scales forming on the tubes of locomotive boilers, required on account of inferior quality of water, thereby lessening fuel consumption?

(Submitted by P. M. Halloran, Auditor, Butte, Anaconda & Pacific Ry.)

Answer—The cost of compound applied to bad water used in locomotives should be charged to Account No. 25, "Other Supplies for Locomotives."

Query 2—Can the payments made for switching charges be with propriety deducted from freight revenue under "Other Repayments" on page 35 of the Interstate report? In many cases the road at destination is allowed in divisions a larger proportion of the rate on account of such switching, which makes the payment of the switching charge a deduction from earnings rather than an operating expense.

(Submitted by G. S. Hobbs, General Auditor, Maine Central R. R.)

Answer—Under the classification of Operating Expenses payments made to other companies for switching charges, cannot be properly deducted from freight revenue under "Other Repayments," but should be charged to Operating Account No. 32, "Switching Charges-Balance."

Query 3—To what operating expense account should the expense of laborers loading sand or gravel sold to private parties be charged?

(Submitted by W. F. Booth, General Auditor, Toledo, St. Louis & Western R. R.)

Answer—The expense of laborers loading sand or gravel sold to private parties should be charged to Account No. 1—"Repairs of Roadway," and when collections are made an equal or approximate amount should be credited to the same account.

Query 4—To what account should be charged the expense of fitting logging cars and engine with new air brakes—"Equipment" or "Maintenance of Equipment?"—The cars have not heretofore been fitted with any kind of air brake.

(Submitted by Drummond & Southwestern Ry.)

Answer—A conservative treatment would be to charge such expenses to "Operating Expenses, Maintenance of Equipment" Accounts Nos. 12 and 14, but such expenses may be charged to "Equipment Account."

Query 5—To what account should be charged the expense of building, renewing and repairing Marine Pile Drivers, steam hoisting barges, or such floating equipment, which is not of a commercial character or which is not for the handling of freight and passenger business? (Marine pile drivers, pile drivers on floats, are not specifically mentioned under Account No. 16—"Repairs and Renewals of Marine Equipments," while pile drivers, pile drivers on trucks which are carried in car equipment, are mentioned

under Account No. 15—"Repairs and Renewals of Work Cars"—to which of the two accounts is it intended this expense, as well as that of maintaining other like equipment, should go?)

(Submitted by A. M. Waite, Sup't, Motive Power N. Y. C. & H. R. R. R., through Mr. Adams.)

Answer—The expense of renewing and repairing Marine pile drivers, steam hoisting barges and such floating equipment which is not of a commercial character, or which is not for the handling of freight or passenger business (and also the expense of building when charged to operating expenses) should be charged to Account No. 16—"Repairs and Renewals of Marine Equipment."

Query 6—To what account should the wages of lamp-tenders who are engaged in lighting signal lamps at inter-locked railroad crossings, also signals not at railroad crossings not switch lamps, be charged?

(Submitted by W. S. Dawley, Chief Engineer C. & E. I. R. R., through Mr. Adams.)

Answer—The wages of lamp-tenders who are engaged in lighting signal lamps at inter-locked railroad crossings, also signals not at railroad crossings not switch lamps, should be charged to Account No. 28—"Switchmen, Flagmen and Watchmen."

Query 7—What class of rentals contemplated under Conducting Transportation Account No. 20—"Superintendence," could not be properly charged to Account No. 44—"Rental of Buildings and Other Property?"

(Submitted by H. C. Whitehead, General Auditor, A., T. & S. F. Ry.)

Answer—It is the opinion of the Executive Committee that the word "rent" in Account No. 20—"Superintendence"—should be stricken out as it is considered that this expense is covered by Account No. 44—"Rental of Buildings and Other Property."

Query 8—To what account should be charged the cost of electric light poles used for lighting railroad yards?

(Submitted by O. C. Post, General Auditor, Delaware, Lackawanna & Western R. R.)

Answer—The cost of electric light poles used for lighting railroad yards should be charged to Account No. 6—"Repairs and Renewals of Buildings and Fixtures."

Query 9—(a) To what account should the moving of a machine shop from one building to another be charged? (b) Also cost of taking down and setting up machinery and putting up foundations for machines? (c) There were a large number of flat-car wheels stored in the old shop, to what account should labor of moving to new shop be charged?
(Submitted by H. C. Adams for Wm. Douglas, Manistee & Northeastern R. R.)

Answers—(a) To Account No. 17—"Repairs and Renewals of Shop Machinery and Tools."
(b) To Account No. 17—"Repairs and Renewals of Shop Machinery and Tools."
(c) To Account No. 19—"Other Expenses."

Query 10—As a result of a fire a depot and its contents were totally destroyed. To what account should the loss of the contents, all of which were for delivery to consignees, be charged?
(Submitted by A. C. Adams for Atlantic & Burlington R. R.)

Answer—The loss of the contents of a depot destroyed by fire should be charged to Account No. 35—"Loss and Damage," as "this account includes charges for loss, damage, delays, or destruction of freight, parcels, express matter, baggage, and other property intrusted for transportation, * * * and all expenses incident thereto."

Second.

CLASSIFICATION OF OPERATING EXPENSES.

Amended and
Adopted.

The following questions relative to the Classification of Operating Expenses were submitted to the committee through the President and answered as follows, which answers are submitted to the Association for approval:

Query 1—To what account should be charged payments made Electric Light Company for electric power used in operating a turntable at a round house?
(Submitted by Geo. B. Dunbar, Asst. General Auditor, C., B. & Q. R. R.)

Answer—Payments made an electric light company for electric power used in operating a turntable at a round house should be charged to Account No. 21—"Engine and Roundhousemen."

Query 2—To what account should be charged the cost of operating Weighing and Inspection Bureaus, namely:

(a) Expense of the Central Office which is maintained by all roads within the territory over which the bureau operates. The expenses of this office are prorated between the several railroads on a mileage basis?

(b) The expense of the District Officers whose jurisdiction is confined to a portion of the territory of the bureau, the expenses being divided among the lines in that territory on basis of work done?

(c) The expense of the employees located at the stations of the individual railroad and employed directly in the examination of goods to determine the correctness of classification as shown in shipping lists and the accuracy of weights shown therein?

(Submitted by L. A. Jones, Auditor, New Orleans & Northeastern R. R.)

Answers—(a) To Account No. 20—"Superintendence."

(b) To Account No. 20—"Superintendence."

(c) To Account No. 30—"Station Service."

Query 3—To what account should be charged the cost of Clinker Pit Tools?

(Submitted by Mr. Geo. B. Dunbar, Asst. General Auditor, C., B. & Q. R. R.)

Answer—The cost of Clinker Pit Tools used in clinker pits and not forming a part of equipment of a locomotive should be charged to Account No. 17—"Repairs and Renewals of Shop Machinery and Tools."

Query 4—Are the expenses for repairs and renewals of parts of electric light *plants*, such as poles, wires, insulators, switchboards, dynamos, etc., etc., located at the shops, chargeable to Account No. 19—"Other Expenses," under "Maintenance of Equipment," or is it intended to thus charge only the current cost of producing and operating the *lights*, embracing, say, the wages of the engineer and fireman, the fuel, oil and waste and other supplies for the stationary engine and dynamo, the cost of carbons, lamps, globes, incandescent lamps and the expense of keeping these parts in proper shape?

If the cost of repairing the plant and general fixtures is not chargeable the same as the cost of producing the light and keeping the lamps in serviceable condition, and both to Account No. 19, to what account is the former chargeable?

(Submitted by Mr. C. F. Krebs, Auditor of Disbursements, I. C. R. R.)

Answer—To Account No. 6—"Repairs and Renewals of Buildings and Fixtures."

Query 5—To what account should be charged the wages of section men when engaged in removing manure and snow from stock pens at stations along the line?
(Submitted by C. F. Krebs, Auditor of Disbursements, I. C. R. R.)

Answer—To Account No. 30—"Station Service."

Query 6—To what account should similar labor be charged when engaged in repairing floors of such stock pens, either with lumber or gravel?
(Submitted by C. F. Krebs, Auditor of Disbursements, I. C. R. R.)

Answer—To Account No. 6—"Repairs and Renewals of Buildings and Fixtures."

Query 7—Should any portion of the salary of the General Superintendent, who has charge of the transportation and maintenance of equipment of a road, be charged to "Maintenance of Equipment—Superintendence," or should the entire amount be charged to "Conducting Transportation—Superintendence"?

Answer—The entire amount should be charged to Account No. 20—"Conducting Transportation—Superintendence."

Third.

DEFINITION OF "MERCHANDISE,"—I. S. C. C. ANNUAL RETURN.

Referred back to
Executive
Committee.

The following query from Mr. H. C. Adams, Statistician, I. S. C. C., was considered, and answered as follows and is submitted to the Association for approval:

Query --I venture to request from the Executive Committee a statement relative to the common use made of the word "Merchandise" on page 63 of the Form for Annual Report. My reason for submitting this query is that I have received a letter asking if by "Merchandise" is meant "all shipments in less than carload lots." This has not been my understanding of the case, though I have never inquired respecting the practice of railways in this regard. My understanding has been that by merchandise is meant goods

- sent by wholesale houses to retail houses, excepting only such goods as are especially mentioned in the commodity classification itself, intended to stand for the traffic furnished railways by wholesale dealers as distinct from manufacturers.

Answer—In the opinion of the Executive Committee, “Merchandise” should be considered as less than car-load freight not otherwise classified on page 63, Interstate Commerce Commission’s Form of Annual Report, and “Miscellaneous” as car-load freight not otherwise classified on page 63.

Fourth.

CLASSIFICATION OF CONSTRUCTION EXPENSES.

The following query relative to I. S. C. C. Classification of Construction Expenses was submitted through Mr. Adams, Statistician, and answered as follows and is, submitted to the Association for approval: Adopted.

Query—What classes of buildings are considered station buildings, the cost of which would be chargeable to Account No. 17 under the Interstate Commerce Commission Classification of Construction Expenses?

(Would a section house be considered a station building? While section houses are nearly always located on station grounds, they are occasionally located at other points.)

(Submitted by H. C. Whitehead, General Auditor, A. T. & S. F. Ry.)

Answer—The class of buildings considered as station buildings includes those used in the handling of traffic, such as passenger station houses, freight depots, stock pens, track scales, and analogous structures. The cost of section houses is chargeable to Account No. 28—“Miscellaneous Structures.”

Fifth.

MEMBERSHIP OF ACCOUNTING OFFICERS OF ELECTRIC RAILWAYS.

The Secretary of the Association, in response to an inquiry made of him, submitted to the Executive Committee the question, “Are Accounting Officers of Electric Rail-

Amended and
Adopted.

ways eligible for membership in this Association?" The Committee decided that they were not and the following resolution is recommended to the Association for adoption:

"*Resolved*: That Accounting Officers of street or highway electric railways are not eligible for membership in this Association."

Sixth.

VOTING LIST.

Approved.

The following letter was submitted to the Executive Committee by the Secretary of the Association:

"BALTIMORE, Feb. 13th, 1902.

MR. C. G. PHILLIPS, Sec'y, Association of the American Railway Accounting Officers, 79 Dearborn St., Chicago, Ill.

Dear Sir:—Although under Article 4 of the Constitution every member of the Association is entitled to a voice and vote in the proceedings relative to the conduct of its affairs and upon all questions in regard to accounts or settlements directly affecting their interests, the representatives of the following water lines were not given an opportunity at the Denver meeting to vote on the question as to the draft plan of settlement of paid freight claims.

Namely:—

The Old Dominion Steamship Co., with a water mileage of 1,137 miles.

The Merchants & Miners Transportation Co., with a water mileage of 2,377 miles.

The Baltimore Steam Packet Co., with a water mileage of 187 miles.

The Chesapeake Steamship Co., with a water mileage of 381 miles.

We feel that the question then before the Denver meeting, as well as other important questions likely to come up before future meetings, directly affect the interests of the water lines; and it is therefore hoped that your voting list will be so prepared as to give each and every member an opportunity to vote in the future.

Yours very truly,

E. EDMUNDS FOSTER,

Auditor."

Copy to MR. T. W. KENNEDY,
MR. I. P. JERNIGAN,
MR. JOHN H. SURRETT.

The Executive Committee directed the Secretary in preparing the Voting List for annual meetings to distinguish by an asterisk or other mark those companies or organizations other than railroad companies, entitled under the Constitution (Article IV) to one vote, irrespective of mileage, upon all questions in regard to accounts or settlements directly affecting their interests.

Seventh.

CONVENTIONS OF NATIONAL AND STATE RAILROAD COMMISSIONERS, 1901-1902.

At the last annual meeting of the Association the following resolution was adopted:

Received as
Information.

Resolved: That the President appoint a committee of three to attend the convention of State and National Railroad Commissioners, to be held at San Francisco, Cal., June 4, 1901.

In accordance with such resolution the President appointed as such committee: Messrs. C. I. Sturgis, *Chairman*, C. J. Wilder and E. S. Benson. A second convention occurring in February, 1902, at Charleston, S. C., the President appointed as a committee to attend such convention: Messrs. C. I. Sturgis, *Chairman*, J. O. Clifford, and H. M. Kochersperger. These committees have reported to the Executive Committee as follows, and their reports are hereby submitted to the Association for its information :

REPORT OF COMMITTEE OF ASSOCIATION OF AMERICAN
RAILWAY ACCOUNTING OFFICERS ATTENDING CON-
VENTIONS OF NATIONAL AND STATE RAILROAD COM-
MISSIONERS, 1901 AND 1902.

CHICAGO, March 14, 1902.

MR. H. C. WHITEHEAD, President, Assn. of Am. Ry. Acctg.
Officers, Chicago, Ill.

Dear Sir: In accordance with resolution adopted at the 13th annual meeting of our Association, you appointed the following committee to attend the Convention of State and National Railroad Commissioners:

Mr. C. J. Wilder.

Mr. E. S. Benson.

Mr. C. I. Sturgis, Chairman.

The Convention was held in San Francisco, June 5th, 6th and 7th, 1901, and all members of your committee were present.

The report of Committee on "Classification of Construction Expenses" was as follows:

"Your Committee on Classification of Construction Expenses beg leave to make the following report:

That a few years ago this Committee, after consultation with the Association of American Railway Accounting Officers, made an exhaustive report, which was accepted and promulgated by the Interstate Commerce Commission, and is now used on the various railroads and approved by every committee since that time; and as no interested party has asked for a change we adopted it as our report, believing that until some interested party asks for a change, and offers good reasons therefor, it ought to stand.

The Chairman of this Committee some time ago communicated with each and all of the members thereof, asking them to write what they thought the report ought to be, and he would call a meeting of the committee early in the convention to agree upon a report. The above is the unanimous opinion of the committee."

Though it was recommended that this Committee be discontinued, and that any questions of classification of construction expenses be referred hereafter to the Committee on Railway Statistics, the recommendation was not incorporated in the report, which was adopted as originally presented, and as quoted above.

The report of the Committee on "Railway Taxes and Plans for a Fair Valuation of Railroad Property" was as follows:

"The members of this Committee present at this meeting of the Association desire to state that they have been unable to have more than a very short conference upon the subject-matter submitted to the Committee for consideration.

The Chairman of the Committee is absent, and there had been no meeting of the Committee prior to the assemblage of this Association.

We recognize the vast importance of the subject. We realize that there is no function of sovereignty more used and abused than that of taxation. The three elements of an ideal system of taxation are recognized to be equality, economy and certainty. We also appreciate the inability of the human mind to correctly unite these three elements in any one system of taxation, particularly as applicable to railroads. There seems to be, from our opportunities of observation, as many different systems of railroad taxation as there are taxing jurisdictions.

The matter is of such supreme importance that we would suggest a continuance of such a Committee as this to report fully and comprehensively at the next meeting of the Association."

The Chairman of your Committee was a member of this Committee on Railway Taxes, etc., and attended its conference. This subject is one of the most important taken up at the Convention, and deserved more attention than it received. The failure to make any recommendation in its report was due to the wide difference in practice in the States represented on the Committee.

The Committee on "What earnings of interstate railways constitute gross earnings within a State that can be justly assigned as taxable where the tax is upon gross earnings," did not bring in any resolutions for adoption. Two of the members of that Committee wrote individual opinions on the question.

The Committee on "Railroad Statistics" presented a statement written by Professor Adams, who was not present. It read as follows:

"REPORT OF THE COMMITTEE ON RAILROAD STATISTICS.

This report of the Committee on Railroad Statistics is confined to a statement of what has been accomplished during the past year in lines already approved by the Convention of Railroad Commissioners, for it has not been thought wise to propose any radical change in the method of reports or in the rules of compilations. The following statements are submitted for record in the minutes of the Convention.

Bulletins of Cases.

The Convention at its last annual meeting authorized the Committee on Railroad Statistics to consider the revision of the classification of operating expenses to the extent of embodying in the text of that classification the points which had been decided in the bulletins published since the issue of the original classification. The Chairman of this Committee was authorized by the members of the old Committee to undertake this task, and

it was well under way, and practically concluded, before the members of the present Committee were appointed. To this extent the proceeding was irregular, but the Committee trust that the Convention will approve, as the members of the Committee itself approve, the action of their Chairman.

The revision of the classification of operating expenses was accomplished under the advice and with the assistance of a special Committee appointed by the President of the Association of American Railway Accounting Officers. This Committee was composed of the following persons: M. Riebenack, Assistant Comptroller, Pennsylvania Railroad Company; Geo. B. Dunbar, Assistant General Auditor, Chicago, Burlington and Quincy Railroad Company; R. A. White, Auditor Disbursements, New York Central and Hudson River Railroad Company; William Mahl, Controller, Southern Pacific Company; S. B. Schuyler, General Auditor, Missouri Pacific Railway Company; I. G. Ogden, President Association American Railway Accounting Officers.

It does not seem desirable to submit the details of this reclassification to the Convention until it has been discussed by the Association of American Railway Accounting Officers. In view, however, of the importance of the early publication of this revised classification, it is suggested that the Committee on Railroad Statistics to be appointed by the incoming President of this Convention be authorized to approve, or to disapprove, of the classification submitted, and, in case the classification be approved, to recommend to the various railroad commissioners the acceptance and enforcement of the classification. In case this is done it is understood that the Interstate Commerce Commission will approve the classification and provide for its enforcement in all reports from interstate roads.

Definition of Accidents.

The law passed by the last Congress relative to monthly reports from common carriers of certain classes of accidents has rendered necessary an authoritative definition of phrases used. Up to the present time no uniformity has existed in the annual reports of carriers either to State Commissions or to the Interstate Commerce Commission as to the meaning of the words 'killed' and 'injured' in accident statistics. The necessity of a uniform use of these words needs no discussion. The rules submitted are as follows:

Definition of 'killed'—Accidents to persons resulting in immediate death, or in death within twenty-four hours from the time the accident occurred, should be reported killed; all other accidents to persons, including those resulting in death of the person injured after an interval of more than twenty-four hours from the time the accident occurred, should be reported injured.

Definition of 'injured'—Accidents to employes resulting in slight injuries which do not prevent the employe injured from performing his accustomed service for more than three days in the aggregate during the ten days immediately following the accident should not be reported.

Taxes.

In the form for annual report for the year ending June 30, 1900, an experimental page was inserted calling for the classification of taxes paid by railways. The object of this classification is to learn the amount of taxes paid under the various forms of taxation as also to classify taxes by States. The page did not prove to be entirely satisfactory, and it became necessary to revise the classification of taxes to express more perfectly the conditions of railway taxation in the various States. This information is submitted to the Committee by the Statistician of the Interstate Commerce Commission. He also submits the revised classification, which will appear in the next form of annual report, and which is inserted in this report for the information of the members of the Convention.

The classification of taxes is as follows:

TAXES AND ASSESSMENTS OF ALL KINDS

A. For Reporting Company's Owned and Operated Lines.

State or Territory.	AD VALOREM TAX.		SPECIFIC TAX.				
	On the value of real and personal property.	On the value of stocks or bonds, or on valuation based on earnings, dividends, or other results of operation.	On stocks, bonds, loans, etc. On gross or net earnings, revenue or dividends.	On traffic or some physical quality of property operated or on privilege.	On property owned, not used in operation, and miscellaneous.	Internal revenue United States Government.	Total.

The instructions to the carriers for making report of taxes, under the above form, are as follows:

Taxes are classified according to the basis used for computing amount to be paid. From this point of view, taxes are either ad valorem or specific. Fees and assessments which are not constant from year to year are not taxes within the strict meaning of this classification, and should be returned as 'Miscellaneous.'

Under ad valorem taxes should be returned all taxes computed on the basis of value, no matter by whom the appraisal is made, in what manner the appraisal is made, or to what grade of government the payment is made. Under specific taxes should be included all taxes computed on some arbitrarily selected basis, as the amount of stocks and bonds issued or outstanding; the gross or net earnings or dividends paid; the number of passengers or amount of freight carried; the length of line operated or owned; the rolling stock; or any other selected quality or fact pertinent to the operation of railway property.

No provision is made for 'franchise' taxes, because this word has no distinctive meaning as employed in State enactments. Most franchise taxes are taxes on the valuation of the whole or a part of the property, arrived at by some method prescribed in the statute, or they are current payments for a privilege. Such taxes find their place in the classification provided, as specific or ad valorem.

Taxes which accrue on property not used in operation are to be returned separately from taxes on property used in operation in the column provided for that purpose.

Taxes paid to the United States Government under internal-revenue acts need not be distributed by States.

It will be observed that the classification of taxes here provided for does not localize payments to minor civil divisions, and your Committee ventures to submit the suggestion that the commissions of the several States secure a further classification of the taxes paid by railways, for the purpose of discovering what portion of the aggregate amount paid by railways in taxes is paid to State governments and what portion to county governments or other minor civil divisions. In view of the great interest which at present exists in the matter of taxation, your Committee thinks this suggestion well worth the trouble required for its realization.

Reclassification of Employees.

With regard to the reclassification of employes and the rules necessary for arriving at a correct statement of average wages, your Committee desires to report as follows:

This question was referred to the Committee on Railroad Statistics, with power, by the Convention held in Denver. The task has proved more difficult than was anticipated, and your Committee begs the indulgence of more time. It is believed that whatever is possible can now be accomplished in a comparatively short time."

On the showing that this was largely a personal opinion by Professor Adams, and not a report of a Committee, it was referred back to the Statistical Committee, so that there might be an opportunity for conference with our Association.

Perhaps the most important report submitted to the Convention was the one by the Committee on "Legislation," which

among other things, recommended that the Interstate Commerce Commission be clothed "with power and authority to establish a national freight classification and permitted to alter and amend it when required and to fix also maximum, minimum and differential charges when its judgments need to be so perfected."

The full force of this part of the resolution did not seem to be clearly understood by the Commissioners, and your representatives pointed out some of the difficulties in the way of a uniform classification, suggesting that action on this part of the report be deferred until the next Convention. This suggestion was concurred in by the Convention.

At this Convention a Constitution was adopted and the members showed the courteous consideration which they have always given our representatives, by providing that a Committee of three from our Association, as honorary members, "shall have the privileges of the floor and the right of debate."

A Second Convention of National Railroad Commissioners has been held since the last meeting of our Association, and as Messrs. C. J. Wilder and E. S. Benson stated their inability to attend, you appointed Mr. H. M. Kochersperger and Mr. J. O. Clifford to serve in their places on the Committee. The Convention was held at Charleston, S. C., February 11th, 12th and 13th, 1902.

The proceedings of this Convention have not yet been published.

A number of the Committees which had subjects of interest to this Association did not make any report, including the Committee on Railroad Statistics.

The Committee on Legislation, which at the previous Convention recommended the establishment of a National Freight Classification by the Interstate Commerce Commission, brought in this year a modified resolution, which was adopted. It read:

"Resolved: That to the clause in the first resolution presented in the report of the Committee on Legislation of the Thirteenth National Convention relating to a National Freight Classification, that clause being hereby otherwise approved, there be added the phrase, 'Should the carriers within a given period fail to make one for themselves.'"

Yours very truly,

C. I. STURGIS,
Chairman.

Eighth.

ADDRESS AT ANNUAL MEETING, 1902.

Received as
Information.

In accordance with the authority in Article IX of the Constitution, your committee, through the President, designated Mr. C. I. Sturgis to deliver an address at the ensuing annual meeting on the subject

"EDUCATIONAL REQUIREMENTS AND CIVIL SERVICE PRACTICE IN
THE RAILWAY BUSINESS."

Ninth.

CHANGE OF PLACE OF ANNUAL MEETING 1902.

Approved.

At the last annual meeting of the Association, Philadelphia, Pa., was chosen as the place at which to hold the annual meeting of 1902. As it came to the knowledge of your committee that the usual transportation courtesies extended to members of this Association could not be depended upon it instructed the Secretary to so advise members of the Association and to take a vote by postal card as to the desirability of changing the place of meeting to St. Louis, Mo. This was done and the vote taken was as follows:

For St. Louis, 242.
For Philadelphia, 68.
For Buffalo, 1.

The Secretary, by authority of your committee, notified members of the result of the vote, and, in view of the overwhelming preference for St. Louis expressed thereby, advised members that the annual meeting of 1902 would be held at St. Louis, Mo., instead of Philadelphia, Pa.

Tenth.

COMMITTEE OF ARRANGEMENTS.

ANNUAL MEETING 1902.

The following members were appointed by the President a Committee on Arrangements for the Fourteenth Annual Meeting, viz.:

Received as
Information.

A. Douglas.
S. B. Schuyler.
D. B. Howard.
J. G. Pollock,
S. C. Johnson.

Eleventh.

SECRETARY-TREASURER'S RECEIPTS AND DISBURSEMENTS.

In accordance with the provision in Article IX of the Constitution, requiring the Executive Committee to supervise and audit the accounts of officers, your committee reports that it has performed the duty for the period commencing March 7, 1901, and ending March 13, 1902, and finds that the Secretary (who also acts as Treasurer) has received since his last audited statement \$1,949.15 and disbursed \$1,853.88, leaving a balance in his hands on March 13, 1902, of \$95.27. The Secretary's statements are appended hereto.*

Approved.

*Exhibit C..

Twelfth.

GOVERNMENT TRANSPORTATION.

Committee
Continued
With Power
to Act.

At the last annual meeting of the Association the Association continued a special committee, previously appointed to consider the matter of Government Transportation, for another year. (See 16th Report, pp. 17 and 54 to 58.)

The personnel of said committee is as follows:

M. M. Kirkman, *Chairman*.
Erastus Young.
M. Riebenack.
J. F. Fairlamb.
G. W. Booth.
C. I. Sturgis.
A. H. Plant.
Wm. Mahl.
H. C. Whitehead.

The chairman of this special committee has made report as follows which report is hereby submitted to the Association:—

REPORT OF COMMITTEE ON GOVERNMENT TRANSPORTATION.

To Members:

Your Committee has held one meeting during the past year, at Washington, D. C., January 17th, 1902. The full proceedings of this meeting will be found in an Agenda in exhibit A, accompanying the Executive Committee's report. At this meeting a Sub-Committee was appointed to take up with the Quartermaster's Department, U. S. A., the various subjects referred to it with a view of ascertaining and reporting definite conclusions thereon. A full report of the proceedings of this Committee will be found in exhibit B, accompanying the Executive Committee's report.

The work of your Committee has consisted largely in conferences with the Quartermaster's Department, U. S. A. It will be observed that the subjects, so far as the Quartermaster's Department is concerned, have been very thoroughly discussed and the position of the Quartermaster's Department is outlined. It was thought advisable by your Committee to confine the preliminary work in connection with Government Transportation to the Quartermaster's Department until such time as definite conclusions were arrived at with that Department. It was then their purpose to take the various subjects up with the other departments of the Government with a view of arranging for uniform practice in connection with the settlement of transportation accounts.

This, however, has not been done for lack of time and, in fact, is not considered advisable until definite action has been taken by the Association on the various subjects which have been under discussion between your Committee and the Quartermaster's Department.
All of which is respectfully submitted.*

M. M. KIRKMAN,
Chairman.

For the Executive Committee,
C. G. PHILLIPS, H. C. WHITEHEAD,
 Secretary. *Chairman.*

*Exhibits A and B follow the Executive Committee's report.

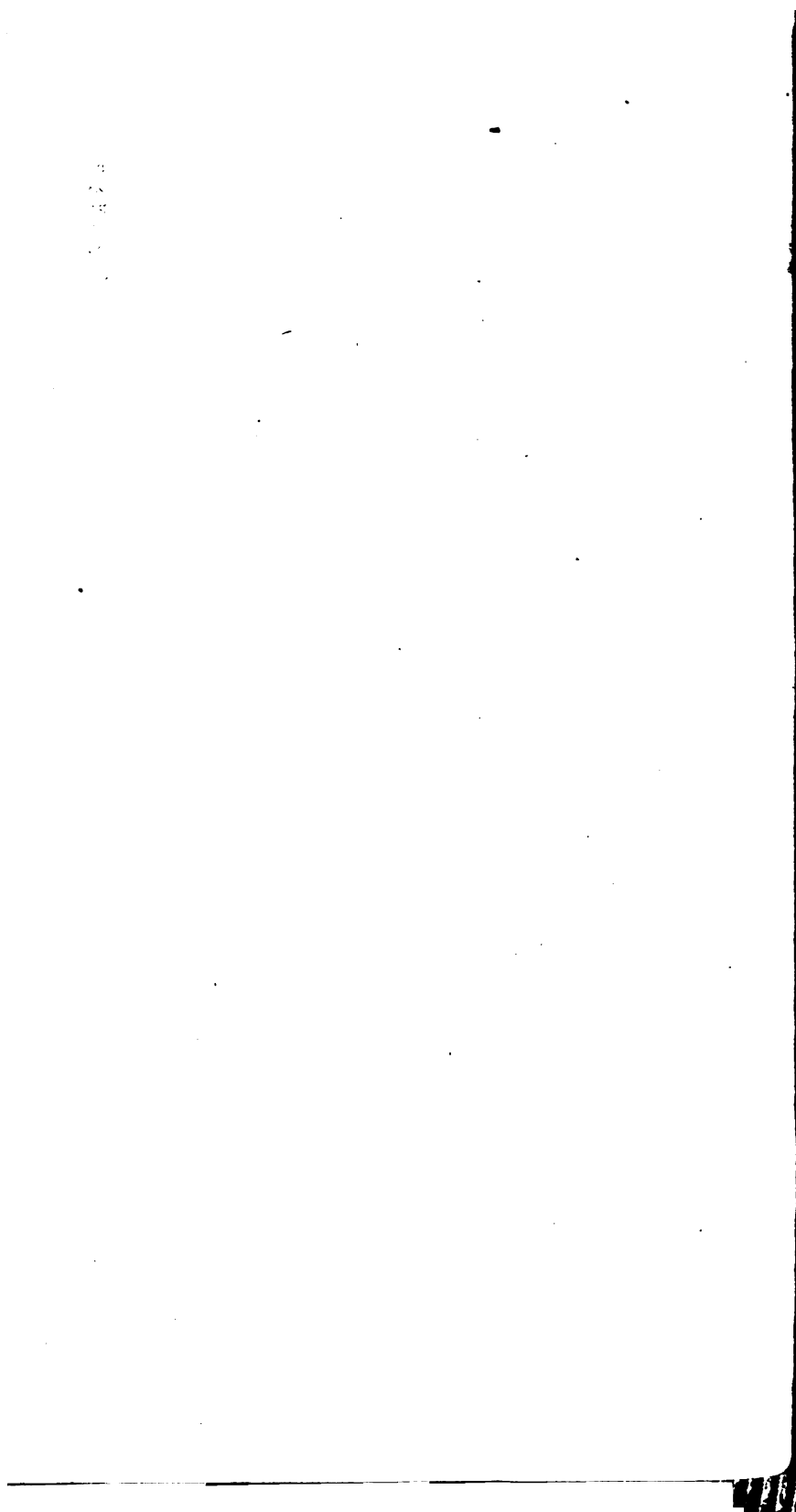


EXHIBIT A.

SPECIAL COMMITTEE ON GOVERNMENT TRANSPORTATION, FREIGHT AND PASSENGER, AND SETTLEMENT THEREFOR; ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING OFFICERS; MEETING AT WASHINGTON, D. C., JANUARY 17, 1902.

AGENDA

Of subjects pertaining to GOVERNMENT TRANSPORTATION, Freight and Passenger, presented in the order of their consideration by the Special Committee on Government Transportation, of the Association of American Railway Accounting Officers, at meeting held in Washington, D. C., February 5-6, 1900, with subsequent action thereon as noted in report of Chairman Kirkman to President Ogden under date of March 12, 1901 (See 16th Report pp. 54 to 57), showing action taken thereon by the Association at its thirteenth annual meeting held at Denver, Col., May 29th and 30th, 1901; also new matter bearing upon these subjects, together with decisions of later date by government officials relating thereto, the terms of which affect action already taken by the carriers in this relation.

PERSONNEL OF SPECIAL COMMITTEE.

M. M. KIRKMAN, Second Vice-President, C. & N.-W. Ry. Co.,
Chairman.

*ERASTUS YOUNG.....General Auditor, Union Pacific R. R. Co.
†M. RIEBENACK...Assistant Comptroller, Pennsylvania R. R. Co.
*J. F. FAIRLAMB...Aud. Pass. Acc'ts, N. Y. C. & H. R. R. Co.
*G. W. BOOTH....General Auditor, Baltimore & Ohio R. R. Co.
†C. I. STURGIS.....General Auditor, C., B. & Q. Ry. Co.
*A. H. PLANT.....Auditor, Southern Railway Co.
WM. MAHL.....Controller, Southern Pacific Co.
*H. C. WHITEHEAD.....General Auditor, A. T. & S. F. Ry.

Appointed by Standing Freight Committee to be present:

WM. RANDALL, Traffic Auditor, B. & M. R. R. Co.,
Chairman, Standing Freight Committee.
H. J. STIRLING, Freight Auditor, Union Pacific R. R. Co.,
Secretary, Standing Freight Committee.

* These members were present.

† Mr. Riebenack was represented by Mr. S. Anderson, Asst. Auditor Passenger Receipts, Pennsylvania R. R. Co.

Mr. Sturgis was represented by Mr. Geo. B. Dunbar, Asst. General Auditor, C. B. & Q. Ry. Co.

Messrs. Randall and Stirling not present.

*Subject No. 1.***ISSUANCE OF THROUGH TRANSPORTATION REQUESTS AND THROUGH BILLS OF LADING, EXCEPT WHERE BOND-AIDED ROADS ARE CONCERNED.**

While the Committee's recommendations on this subject were endorsed at the Association's Twelfth Annual Meeting (vide p. 26, 15th Report), and the Quartermaster-General's circular letter of February 4, 1901, calls the attention of officers of the Quartermaster's Department specially to the necessity generally of issuing but one transportation request or bill of lading to cover travel except where the bond-aided railroads form a part of the route (vide G. O. No. 140, A. G. O. 1899), to which attention is called by reason of a decision of the Comptroller of the Treasury, under date of December 20, 1901, which practically endorses the Committee's original recommendation, the principal features of which are as follows, viz.:

"It has been a long established practice, which it is understood originated at the request and for the convenience of the railroads, that separate requests and bills of lading have been issued for different portions of a through service, with the understanding that the United States would not be committed to the payment of local rates for any portion of the through transportation.

"The conditions which rendered the issuance of separate bills of lading and transportation requests to the different transportation companies have ceased to exist and no reason is now apparent why transportation cannot be provided to ultimate destination on through bills of lading and transportation requests.

"If the Government desires to secure the advantage of through rates, it should provide therefor by the issuance of through transportation requests and through bills of lading."

Special Committee Meeting, Jan. 17, 1902:

(This subject not covered by Chairman's report, March 12, 1901.)

Referred to the Sub-Committee, for conference with interested Government official.

*Subject No. 2.***MAKING BILLS OF LADING PAYABLE TO INITIAL OR DELIVERING CARRIER.***Committee's Recommendation:*

Through Bills of Lading should be made payable to last carrier, except on Government property moved with troops in passenger or mixed train service on a single contract, in which case payment should be made to contracting carrier. In this last case the Bill of Lading should cover all property shipped, and

should bear notation showing the portion to be carried free as baggage allowance.

Special Committee Meeting, Jan. 29, 1901:

Committee's former recommendation reaffirmed, and Sub-Committee requested to take the question up with the Quartermaster-General.

Sub-Committee's Report of Jan. 29, 1901:

The Quartermaster-General informed the Sub-Committee that the instructions of his Department were to settle with the delivering Carrier.

Association Action at 13th Annual Meeting:

Special Committee's recommendation adopted. (See Par. 2, Subject No. 6, p. 54, 16th Report.)

* * * * *

Further action considered unnecessary.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 2, Chairman's Report.)

Referred to the Sub-Committee, for conference with the Secretary of War and Quartermaster-General.

Word "property" substituted for word "freight" in second line of Committee's original recommendation, as above.

Subject No. 3.

COMMERCIAL PRACTICE AS TO FORWARDING BILLS OF LADING APPLICABLE TO GOVERNMENT SHIPMENTS.

Committee's Recommendation:

Waybilling of Government property should follow the prevailing methods pertaining to commercial shipments, in the absence of any different understanding between carriers.

Government Bill of Lading should be sent direct to the point to which the property is waybilled, either by mail or express.

The waybill should bear notation:

"Government B/L to cover sent by....."

"To Agent at"

Special Committee Meeting, Jan. 29, 1901:

Reaffirmed original recommendation. Sub-Committee requested to take the question up with the Quartermaster-General.

Sub-Committee's Report of Feb. 26, 1901: .

Quartermaster-General stated that no change had ever been found advantageous in the matter of the disposition of the two Bills of Lading issued for shipment of Government supplies by the Quartermaster's Department and which is governed by Army Regulation No. 1142.

Association Action at 13th Annual Meeting:

Special Committee's recommendation amended and adopted, as follows:

"That Government freight covered by a through Bill of Lading should be covered by a through interline waybill, reading from originating point to destination of the Bill of Lading.

"Government Bill of Lading should be sent direct to the point to which the property is waybilled, either by mail or express.

"The waybill should bear notation:

"Government B/L to cover sent by.....

"To Agent at"

(See Par. 2; Subject No. 6, p. 55, 16th Report.)

* * * * *

See report of proceedings at meeting of Standing Freight Committee of the Association, held at Chicago, Dec. 11, 12 and 13, 1901, under "Subject No. 15—Transmission of U. S. Government Bills of Lading."

* * * * *

For further conference with interested Government Official.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 3, Chairman's Report.)

Referred to the Sub-Committee, with the understanding that the first half of recommendation as adopted by the Association at its 13th Annual Meeting is to be retained, viz.:

"That Government freight covered by a through Bill of Lading should be covered by a through interline waybill, reading from originating point to destination of the Bill of Lading;"

and the second half remodeled by substitution of resolution adopted by the Standing Freight Committee of Association at Chicago meeting, Dec. 11-13, 1901:

Resolved, That this Association recommends that the Government be asked to instruct forwarding Quartermasters to send the Government Bill of Lading to the Receiving Officer to be signed and given to the road delivering the freight to enable it to collect the charges thereon from the Government."

Subject No. 4.

ACCOUNTS AGAINST THE GOVERNMENT TO BE PROMPTLY FORWARDED BY CARRIERS.

Committee's Recommendation:

Accounts for either freight or passenger transportation should be forwarded to the Government representatives as promptly as they can be prepared.

Special Committee Meeting, Jan. 29, 1901:

Above action reaffirmed.

Association Action at 13th Annual Meeting:

Committee's recommendation adopted. (See Par. 1, Sec. 6, p. 54, 16th Report.)

* * * * *

Further action considered unnecessary.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 1, Chairman's Report.)

Dropped.

Subject No. 5.

RESTATING AND SETTLEMENT OF ACCOUNTS BY GOVERNMENT DISBURSING OFFICERS.

Committee's Recommendation:

The time required by the Disbursing Officer for the restating of accounts should not exceed thirty (30) days.

Money payments, in settlement of accounts, should be made by the Government Disbursing Officer within five (5) days after the return of the Government vouchers certified and receipted.

Special Committee Meeting, Jan. 29, 1901:

Above action reaffirmed, and Sub-Committee requested to take the question up with the Quartermaster-General.

Sub-Committee's Report of Jan. 29, 1901:

Quartermaster-General stated that so far as the Quartermaster's Department was concerned, there was no delay in making settlements; that they specially favored prompt settlements so as to dispose of current work, and that while they could not fix any specific date, they wished it to be distinctly understood that by "promptness" they mean exactly what the term implies, delays arising only where there are complications that require adjustment.

Association Action at 13th Annual Meeting:

Special Committee's recommendation adopted. (See Par. 4, Sec. 6, p. 55, 16th Report.)

* * *

Further action considered unnecessary.

* * *

In this connection, action had at the Twelfth Annual Meeting in regard to the establishment of a central office for settlement of War Department transportation matters was referred to in the following recommendation appearing at paragraph 5, page 2, of the Chairman's Report of March 12, 1901, viz.:

"That the action taken at the Twelfth Annual Meeting of the Association, viz.—That a central office for the settlement of War Department transportation matters be established,' be annulled, in view of the action taken by the Quartermaster's Department in its circular of Sept. 21, 1900, which provides for the centralization of accounts pertaining to railroad and steamship companies, by districts, and was undoubtedly intended to partially meet the Committee's previous recommendation in this particular."

Submitted for consideration at the Thirteenth Annual Meeting of the Association, and failed of adoption. (See Par. 5, Sec. 6, p. 55, 16th Report.)

Special Committee Meeting, Jan. 17, 1902:

(Subjects Nos. 4 and 5, Chairman's Report.)

First half of this subject (Chairman's Subject No. 4), representing the Committee's original recommendation, referred to the Sub-Committee to take up with the Quartermaster-General, with the intimation that his ideas as to *promptness* (vide Sub-Committee action, Jan. 29, 1901, above) are not being observed by representatives of his Department.

The second half of the question (Chairman's Subject No. 5), relative to establishment of a central office for settlement of War transportation matters (which failed of adoption at the Thirteenth Annual Meeting of the Association), referred to the Sub-Committee, for interview with the Secretary of War, with the view of bringing to his attention the article published in the "Washington Post," Friday, Jan. 17, 1902, to the effect that the Government contemplates creating a new Army Department; it being the intention of the Sub-Committee to inquire into this, and if found to be well grounded, endeavor to have the Secretary of War consent to have tacked onto the proposed action in this direction some of the grievances of the carriers as now under consideration by the Special Committee and the Association.

Subject No. 6.

DISPOSITION OF ACCOUNTS PERTAINING TO DEPARTMENTS OTHER THAN THE QUARTERMASTER'S DEPARTMENT.

Committee's Recommendation:

Accounts for services rendered the Department of Agriculture, the Treasury Department, the Interior Department, the Navy Department, and all other Departments excepting the War Department, shall be sent to the respective interested Departments direct, except where the service is performed on Quartermasters' B/L or Government Request, in which case bills will be presented through the local Quartermasters, in the absence of instructions by the Government to the contrary.

Special Committee Meeting, Jan. 29, 1901:

Former action reaffirmed, with the understanding that pending reaching conclusions on the various subjects originally discussed between the Committee and the Quartermaster-General's

Military Board, matters pertaining to Departments other than the Quartermaster's Department would be held in abeyance; but that as soon as the attitude of the War Department on the questions to be presented for its consideration and action by the Sub-Committee shall be ascertained, it is the purpose of the Chairman, Mr. Kirkman, to appoint sub-committees, to wait upon and interview the heads of these Departments, with the view of having them, if possible, conform to regulations governing the War Department, and thus provide for uniform procedure in this relation.

Association Action at 13th Annual Meeting:

Special Committee's recommendation adopted. (See Par. 10, Sec. 6, p. 56, 16th Report.)

* * *

This subject to be taken up with the War Department and subsequently with other Government Departments.

* * *

NOTE.—Under Circular of Quartermaster-General of Sept. 21, 1900, the entire territory was districted and accounts apportioned to the various district disbursing Quartermasters, except for service over bond-aided roads, for which the Disbursing Quartermaster states the account, forwarding same to interested carrier for certification (but *not* for receipting), and upon its return to his office, sending it to the Quartermaster-General for transmission to the Auditor for the War Department, where two settlements are made, one in favor of the billing road for the non-subsidized mileage, and the other in favor of the bond-aided line, remitting settlement warrant to cover the billing road's allowance, and crediting that pertaining to the aided line on the books of the Treasury Department through the Division of Bookkeeping and Warrants of the office of the Secretary of the Treasury.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 10, Chairman's Report.)

Referred to the Sub-Committee, for necessary consideration in connection with the issuance of through transportation requests and through bills of lading; also the issuance of a certificate, or advice notice, for the bond-aided road.

Subject No. 7.

ADJUSTMENT NECESSARY BETWEEN CARRIERS FOR ACCOUNTS
HELD UP BY GOVERNMENT.

Committee Recommendation (Passenger):

In case accounts are held up by the Government, any adjustment necessary between carriers shall be made by correction in subsequent month's Interline Ticket Report, it being understood

that the first carrier will act for itself, and also for its connections, if so desired, in respect to items disputed by the Government.

Committee Comment (Freight):

It is now customary when vouchers covering re-statement of accounts are received from Quartermasters, to submit them for certification as to correctness of rates used, settlements being made with interested connecting lines accordingly, and any claims for refund must be made against the initial or billing road, which, on behalf of the objecting road or roads, as the case may be, as well as for its own protection, submits claim for refund against the Government.

Special Committee Meeting, Jan. 29, 1901:

Recommendation for Passenger accounts reaffirmed.

Comment on Freight accounts recommended for consideration by Association.

Association Action at 13th Annual Meeting:

Special Committee's recommendation and comment amended and adopted as follows:

"In case accounts are held up by the Government, any adjustment necessary between carriers shall be made by correction in subsequent month's Interline Account, it being understood that the settling carrier will act for itself, and also for its connections, if so desired, in respect to items disputed by the Government. (See Par. 6, Sec. 6, p. 55, 16th Report.)"

* * *

Further action from a Railroad standpoint considered unnecessary.

From a Government standpoint, see Subject No. 8, Association Action at Thirteenth Annual Meeting.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 6, Chairman's Report.)

Passed. Further action undesirable at this time, either by the Special Committee or the Association.

Subject No. 8.

DISPUTED ACCOUNTS TO BE TAKEN UP BY INITIAL OR INTERESTED CARRIER FOR SETTLEMENT.

Committee's Recommendation:

In case of disputed accounts for passenger and freight transportation, the acceptance of the amounts allowed by the Government shall not debar the initial carrier, or the carrier directly interested, from taking up the question in dispute and demanding settlement therefor.

Special Committee Meeting, Jan. 29, 1901:

Above recommendation reaffirmed, with the following modification, i. e., the words "through the settling road" added immediately following the word "dispute" in the fourth line thereof.

Sub-Committee requested to take the matter up with the Quartermaster-General.

Sub-Committee's Report of Feb. 26, 1901:

Quartermaster-General advised it is entirely within the province of the carriers to cut out such items in presenting their bills, and to state them in separate accounts if it should be found to their advantage as delaying the payment of the account in general. If, however, such items are included in accounts as presented, the Quartermaster's Department in settling same must be governed by existing decisions of the accounting officers of the Treasury, to ignore which would result in Quartermasters having the amounts of the disputed items charged to their personal accounts, if paid.

The matter referred to in Treasury Circular No. 87, which serves to block any action for recovery of disputed amounts in case warrants are accepted, is one not controlled by the Quartermaster-General's office, but must be presented to the accounting officers if any modifications of the provisions of said circular are desired.

Association Action at 13th Annual Meeting:

This subject was taken up in connection with Subject No. 7 ("Adjustment necessary between carriers for accounts held up by the Government"), next hereinbefore presented, and adopted with the following amendments in conjunction therewith:

"Also, that the acceptance of amounts allowed by the Government for passenger and freight transportation shall not debar the carrier interested from taking up the question in dispute through the settling road and demanding subsequent settlement therefor. In this connection, it is recommended that all items which are liable to be disputed by the Government be stated in separate accounts, in order not to delay the payment of accounts about which there can be no question."

(See Par. 6, Sec. 6, p. 55, 16th Report.)

* * * * *

For further conference with interested Government Official.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 6, Chairman's Report.)

Referred to the Sub-Committee.

*Subject No. 9.***SETTLEMENT PERIOD ACCOUNT OF UNITED STATES MAIL TRANSPORTATION.***Committee's Recommendation:*

Payment for mail service should be made monthly, within twenty-five (25) days after the close of each month, that being the utmost limit of time of carriers in settling among themselves or with their patrons and creditors.

Special Committee Meeting, Jan. 29, 1901:

Above action reaffirmed, with the understanding that the question would be taken up with the Postoffice Department, upon conclusion of War Department investigations, by a sub-committee to be appointed for the purpose.

Association Action at 13th Annual Meeting:

Special Committee's original recommendation adopted. (See Par. 7, Sec. 6, p. 55, 16th Report.)

For further conference with interested Government Official.

* * * * *

In connection with the above subject, Chairman Kirkman's report of March 12, 1901 (see note at foot of page 7 thereof), recites the following subject taken up at the Committee meeting of Feb. 5-6, 1900, as to which subsequent action has not been had, viz.:

"In the event the railroad company and settling officers of the Government do not agree on the amount due for transportation of U. S. mails, is it desirable to attempt to get the law changed so the Government may pay the minimum amount, leaving the remainder open for discussion?"

Further action considered unnecessary.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 7, Chairman's Report; also in foot-note at page 7 thereof.)

Passed. Further action undesirable at this time, either by the Special Committee or the Association.

*Subject No. 10.***DEDUCTIONS FROM BILLS OF LADING, FOR LOSS AND DAMAGE CLAIMS, AFTER ACCOMPLISHMENT.***Committee's Recommendation:*

When a Bill of Lading has been accomplished, as provided for in Paragraph 1149, Army Regulations, 1895, there shall not be deducted by the United States Government any amount from

the amount due the railroads for transportation, for loss or damage that may thereafter be alleged to have occurred.

Special Committee Meeting, Jan. 29, 1901:

Previous action reaffirmed, with the understanding that the Sub-Committee would take the question up with the Quartermaster-General.

Sub-Committee's Report of Jan. 29, 1901:

The Committee were advised that the usual course of the Quartermaster's Department would be continued in this connection; that is, deductions for loss and damage ascertained after accomplishment of the Bills of Lading will be made from the accounts as rendered for the shipments, if possible, and where such accounts as rendered do not represent an amount sufficient to pay the Government claim, then the difference will be deducted from subsequent accounts of the interested company. In other words, a sufficient number of bills will be included in one voucher to meet the Government deductions. The Department is not willing to deviate from this by making claim through the Claim Departments of the railroads.

Association Action at 13th Annual Meeting:

Committee's recommendation adopted. (See Par. 8, Sec. 6, p. 55, 16th Report.)

Further action considered unnecessary.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 8, Chairman's Report.)

Referred to the Sub-Committee.

Subject No. 11.

BILLS OF LADING TO CONFORM STRICTLY TO PROVISIONS OF ARMY REGULATION 1135.

Committee's Recommendation:

In view of the fact that sufficient description of articles shipped on Government Bills of Lading is frequently omitted, it is requested that instructions be issued by the proper Government authority to those charged with the preparation of Government Bills of Lading, that same be prepared strictly in accordance with Paragraph 1135 of the Army Regulations (1895).

Special Committee Meeting, Jan. 29, 1901:

Above action reaffirmed, and Sub-Committee requested to take the matter up with the Quartermaster-General.

Sub-Committee's Report of Jan. 29, 1901:

Committee were informed that the matter would be taken up currently by the Department, and that whenever failures to meet the requirements of the Regulation in question strictly were brought to the attention of the Department, the person or persons remiss in this connection were promptly reprimanded.

Association Action at 13th Annual Meeting.

Committee's recommendation adopted. (See Par. 9, Sec. 6, p. 56, 16th Report.)

* * *

Further action considered unnecessary, as the Quartermaster-General's statement to the Sub-Committee disposed of this question, leaving the remedy with the carriers, whose reports of dereliction in this relation will be given due consideration.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 9, Chairman's Report.)

Passed, with the understanding that the remedy rests with the carriers.

Subject No. 12.

USE OF GOVERNMENT STANDARD BLANKS IN PREPARING TRANSPORTATION ACCOUNTS.

Committee's Recommendation:

In presenting accounts to the Government for transportation rendered, the blanks used should conform to those in use by the several Departments of the Government.

To accomplish the desired end as to making collections for Government transportation, it is considered transportation lines should render the accounts as nearly in line with the requirements of the Government as practicable, and with that idea in view it is recommended that a Standard Bill or Statement of Account be adopted by the members of the Association, on which all accounts against the Government should be stated; such Form, or Statement of Account, to be printed in accordance with Government requirements.

Special Committee Meeting, Jan. 29, 1901:

Above recommendation favorably entertained, with the understanding that the Sub-Committee would take the subject up with the Quartermaster-General, and subsequently with other Government departments by sub-committees to be appointed for the purpose.

Sub-Committee's Report of Jan. 29, 1901:

Committee were informed that there would be no objections to the carriers adopting and having printed the blanks of the Quartermaster's Department.

Association Action at 13th Annual Meeting:

The following substitute for the Committee's recommendation, offered by the Executive Committee of the Association, was adopted, viz.:

"Resolved, As it seems desirable that there should be uniformity between carriers in blanks used in settlements

with the Government, the formulation of such blanks is referred to the Standing Freight and Passenger Committees of the Association."

* * *

For further conference with interested Government Officials, with the view of determining whether such blanks as may be formulated by the two standing committees, pursuant to the foregoing resolution, will be so constructed as to make them uniformly applicable to the existing varied procedure of the interested departments.

* * *

See report of proceedings at meeting of Standard Freight Committee of the Association held at Chicago, Dec. 11, 12 and 13, 1901, under "Subject No. 3,—Uniform Blanks for stating Accounts against the United States Government."

See report of proceedings at meeting of Standard Passenger Committee of the Association held at Washington, D. C., Dec. 14, 1901, at page 1 of the letter of the Committee's Chairman, A. D. Joslin, to Chairman Kirkman, under date of Jan. 8, 1902.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 12, Chairman's Report.)

Referred to the Sub-Committee, in connection with recommendations of the Standing Freight and Passenger Committees of the Association.

Subject No. 13.

NUMBER OF CARRIERS' ACCOUNTS TO BE NOTED ON SETTLEMENT WARRANTS OR CHEQUES.

Committee's Recommendation:

When the carrier enters a number on its account for service rendered, the Government to be requested to send with the Warrant the number of the account covered by such Warrant, as it is the common practice in the transmission of Warrants or Cheques in settlement of accounts by either the Treasury Department or the Quartermaster's, to omit any notation on either that would lead to the location of the account for which payment is made.

Special Committee Meeting, Jan. 29, 1901:

Above action reaffirmed, and Sub-Committee requested to take the matter up with Quartermaster-General, it being the understanding for Warrants the subject should be taken up with the Treasury Department, while for Cheques issued by the Disbursing Quartermasters the Quartermaster's Department should be conferred with.

Sub-Committee's Report of Feb. 26, 1901:

Committee were advised that all Quartermasters, as well as the Quartermaster-General's Office, can readily refer to any account paid to a railroad company by the office book marks of

the same, together with the date of communication. All disbursing quartermasters are required by existing regulations to number their cheques seriatim according to date of issue, and no difficulty is experienced by this Department upon receipt of reasonable information, in identifying any account which has been paid.

Association Action at 13th Annual Meeting:

Committee's recommendation adopted. (See Par. 10, Sec. 6, p. 56, 16th Report.)

* * *

For further conference with interested Government Officials, other than the Quartermaster's Department.

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 11, Chairman's Report.)

Referred to the Sub-Committee, for further conference with interested Government Officials.

Subject No. 14.

TREATMENT TO BE ACCORDED THE RESULT OF COMMITTEE ACTION.

Committee's Recommendation:

a.—The suggestions embodied in the foregoing resolutions are applicable to all Departments of the Government service, and they should be requested to comply with them as far as practicable.

b.—The manner of presenting the result of the conference to the several officers of the Government to be left to the discretion of the Chairman.

Special Committee Meeting, Jan. 29, 1901:

Above recommendations reaffirmed.

* * *

NOTE.—This matter was not placed before the last meeting of the Association. It represents a function delegated to the Chairman of the Special Committee, involving the appointment of a sub-committee or sub-committees expressly charged with the duty of presenting the various subjects under consideration to the different interested Government Departments for their adoption in line with the movement for uniform practice. Incidentally, it may be observed that conferences have thus far been had with the Quartermaster's Department only, which leaves the subjects open so far as other Departments may be concerned.

Special Committee Meeting, Jan. 17, 1902:

(Not covered by Chairman's Report, March 12, 1901.)

Passed.

*Subject No. 15.*RECEIPTING OF GOVERNMENT VOUCHERS BY CARRIERS IN ADVANCE
OF PAYMENT.*Committee's Comment:*

Government procedure as to Money Vouchers is presented in Army Regulations Nos. 631 to 652, inclusive (1895). Vouchers covering bills of carriers for service performed for the Government must, before payment is made, carry the certificate of the proper officer as to correctness of rates used, and the Treasurer's receipt, after which the vouchers are returned to the Government for settlement.

* * *

Not embraced in the Chairman's report of March 12, 1901, to the Association, and further action considered unnecessary in view of the decision of the Quartermaster-General (see Sub-Committee's report of Jan. 29, 1901) to effect that it would not be possible to make any change in this procedure, as to do so would require complete change in the Regulations, which, he stated, can only be brought about by Congressional action, and expressed unwillingness to take any steps toward doing it.

Special Committee Meeting, Jan. 17, 1902:

(Not covered by Chairman's Report, March 12, 1901.)
Referred to the Sub-Committee.

*Subject No. 16.*WITHHOLDING OF ACCOUNTS UNDER PROVISIONS OF JOINT TRAFFIC
ASSOCIATION MANAGERS' CIRCULAR NO. 26, DATED JUNE 3,
1898.*Committee Meeting of April 27, 1900:*

The Committee's Sub-Committee conferred with the Military Board appointed by the Quartermaster-General for the purpose, April 26, 1900, on the question of the continued application of the uniform rate of 1½ cents per capita per mile named in this circular, which question was pending before the Comptroller of the Treasury at the time of the conference, with the view of securing, if possible, reversal of that official's decision, to effect that the circular was still operative, not having been repudiated, by cancellation, by roads members of the defunct Joint Traffic Association, and that, consequently, Government settlements for business within the territory defined as coming within the jurisdiction of that Association would be made conformably with the uniform rate provided in its said circular.

Special Committee Meeting, Jan. 29, 1901:

Further action on this subject considered unnecessary, it being covered by decision of U. S. Court of Claims, June 11,

1900, in the case of the Pennsylvania Company vs. the United States, to effect that the provisions of the circular in question were operative only with such roads as had signified to the Government their acceptance thereof.

* * *

Not embraced in Chairman's Report of March 12, 1901, to the Association, and further action considered unnecessary.

Special Committee Meeting, Jan. 17, 1902:

(See Special Subject No. 7, p. 6, of Chairman's Report.)

Passed, with the understanding that the question will work out its own remedy.

Subject No. 18.

RECOVERY FROM THE GOVERNMENT OF AMOUNTS BELOW THE LIMIT FIXED FOR VOUCHERS BY THE FREIGHT CLAIM AGENTS' ASSOCIATION.

Special Committee Comment:

Clearly a matter to be taken up by the carriers with the Freight Claim Agents' Association, by which was fixed a voucher minimum that is observed by the carriers, as the Government is not affected by these transactions—except that it secures such amounts as are not covered under the voucher minimum in question. To remedy this it would seem that the Association should take up with the Freight Claim Agents' Association, the question in all its aspects, with the view of having the restrictions as to voucher minimum removed. If this be done, the Government will settle for such amounts as are correctly billed for, and the carriers will lose nothing of their proportion of revenue for service performed.

Special Committee Meeting, Jan. 29, 1901:

Above comment not concurred in, it being the understanding that the matter would not be further pressed.

* * *

Not presented to the Association.

* * *

NOTE.—The subject is misapplied in this connection, and should be eliminated from the questions to be considered by the Association in relation to Government Transportation, it being a matter purely for action among the carriers themselves from the standpoint of a ruling promulgated by one of their own distinctive organizations—the Freight Claim Agents' Association.

Special Committee Meeting, Jan. 17, 1902:

(Not covered by Chairman's Report of March 12, 1901.)

Passed.

Subject No. 19.

ISSUANCE OF DUPLICATE BILL OF LADING WHERE THE ORIGINALS ARE LOST.

Special Committee Comment:

Government action in this respect is covered by United States Army Regulations Nos. 1151 to 1154, inclusive.

Special Committee Meeting, Jan. 29, 1901:

Committee requested Sub-Committee to take the subject up with the Quartermaster-General.

Sub-Committee's Report of Jan. 29, 1901:

The Quartermaster-General stated that where only one part of a Bill of Lading is lost the regular form of affidavit will not be insisted on, but settlement will be concluded on the basis of a letter from the carrier reciting the loss, and willingness to surrender the missing paper to the Government in the event of its subsequent recovery; but that where both parts of a Bill of Lading are lost, Quartermasters, for their own protection, would require adequate assurance of such loss from the carrier, in accordance with the provision of Army Regulations Nos. 1152 and 1153; and that the provisions of Army Regulation No. 1140, prohibiting the issuance of a second original or duplicate Bill of Lading, would be strictly adhered to.

Sub-Committee's Report of Feb. 26, 1901:

Quartermaster-General made following statement:

"With reference to the matter of payment where either part—the original and duplicate—of Bill of Lading is lost, the regulations prescribe that the other part should be submitted to the Quartermaster-General by the disbursing officer with a statement of facts, and notation is made on the issuing officer's Form 1-A, in this office upon which the service is reported, *as a bar to a double payment in case the missing part is found*; and in all cases settlement is authorized on the remaining part *without any correspondence with the railroad company* in the matter whatever, and without the requirement of any affidavit. In rare instances, where *both parts* of bill of lading are lost, the same notation is made—upon a report of the facts to the Quartermaster-General—upon the officer's Form 1-A, and settlement is authorized upon reasonable evidence that the *stores were delivered*, and such papers are filed with the account and accepted in lieu of bills of lading. In neither case, as a rule, are affidavits nor bonds of indemnity required from that railroad company. (See A. R. 1151-1157)."

* * *

Not embraced in Chairman's Report of March 12, 1901, to the Association.

* * *

NOTE.—The present procedure, where the "original" copy of B/L is lost, is for the carrier to write the Disbursing Quartermaster accordingly, requesting him to make settlement on the "duplicate" copy on file in his office, with the understanding that the interested carrier will promptly surrender the "original" in the event of same coming subsequently into its possession. The Quartermaster refers this request to the Quartermaster-General by whom is given authority to settle on the "duplicate," his authority number being endorsed on the account received from the Quartermaster in this relation.

Where both parts of the B/L ("original" and "duplicate" copy) are lost, the carriers must make affidavit to the Disbursing Quartermaster to that effect, expressing willingness to surrender either or both documents should they later fall into their hands. The Quartermaster then secures the certificates of the Government "forwarding" and "receiving" representatives, vouching for the shipment as "forwarded" and "delivered," respectively, and then sends the papers to Quartermaster-General for authority to settle, such authority being given the same as for loss of one part of Bill of Lading as above outlined.

Special Committee Meeting, Jan. 17, 1902:

(Not covered by Chairman's Report of March 12, 1901.)

Referred to the Sub-Committee in connection with Subject No. 3.

Subject No. 20.

ESTABLISHMENT OF A UNIFORM BASIS OF RATE CONSTRUCTION AND APPLICATION BETWEEN CARRIERS AND THE GOVERNMENT.

Committee's Comment:

During the Spanish-American and Philippine Wars it was demonstrated that a lack of uniformity existed in rate construction among the carriers and by interested Government representatives in connection with Military transportation, and also a difference in rate application prevailing among the same interests. These differences as to the treatment of rate conditions have been, and still are, the occasion for vexatious and often costly disagreements and disputes between the carriers themselves and between the carriers and the Government representatives.

It is considered the Association should recommend that all land-grant and bond-aided roads arrange within a reasonable time to furnish a Committee of this Association with copies of schedules or tariffs of through and local rates pertaining to Military transportation over each of their roads, with the view of the adoption of measures looking to the removal, or, at least, minimizing existing diversity in rate construction and application as between the carriers and the Quartermaster's Department. (*)

Special Committee Meeting, Jan. 29, 1901:

Mr. Geo. B. Dunbar, Assistant General Auditor of the Chicago, Burlington & Quincy Railroad, after first stating that he considered the matter one for the Committee to take up with the view of bringing it before the traffic departments of the carriers for consideration, offered the following resolutions, which were adopted, viz.:

WHEREAS, The Government in making settlements will accept no higher rate than can be figured by use of the greatest possible land-grant mileage; and

(*) NOTE.—Considered as pertaining solely to the traffic departments of the carriers, and not within the province of the Committee.

WHEREAS, Carriers generally cannot readily determine such rates and the proper divisions for them; therefore,

Resolved, That this Committee urges the publication, by joint action of the various traffic committees and associations with representatives of the Quartermaster-General's Department, of a tariff of net cash freight and passenger rates (and division of same) covering the principal points between which Government business ordinarily moves, believing that as far as concerns freight business such a tariff will remove many objections, which now exist, to through Bills of Lading and through billing of Government property.

Association Action at 13th Annual Meeting:

The Preambles and Resolution, next above recited, adopted at the Special Committee meeting of Jan. 29, 1901, were adopted by the Association, together with the following note appearing in said Committee's report, viz.:

NOTE.—While it is thought that, strictly speaking, this matter is one pertaining to the traffic departments of the carriers interested, it is considered advisable that the Association should take such action thereon as would tend to bring it before them for consideration, and to that end each member is urged to bring the matter to the special attention of his traffic department.

* * *

For further Association consideration, as, in view of the recommendation that members bring the matter to the special attention of their respective traffic departments, it would seem that the Committee should formulate a statement covering the result of membership action along this line.

* * *

See report of proceedings at meeting of Standing Freight Committee of the Association held at Chicago, Dec. 11, 12 and 13, 1901, under "Subject No. 14.—Uniform Classification for Government Freight Business."

See letter of A. D. Joslin, Chairman, Standing Passenger Committee, to Chairman Kirkman, under date of Jan. 8, 1902, at page 4.

See items 2 and 3 in letter from M. Riebenack to Chairman Kirkman, June 20, 1901. (See Subject No. 23.)

See Subject No. 24.

* * *

Special Committee Meeting, Jan. 17, 1902:

(Subject No. 13, Chairman's Report.)

Referred to the Sub-Committee, in connection with the special rate circular, showing basis for the computation and quotation of rates on freight for the U. S. Government from certain cities,—i. e., New York, Pittsburg, Detroit, Cincinnati, Jeffersonville, and points taking same rates and divisions; also from Chicago, Rock Island, St. Louis, Jefferson Barracks, Mo., Omaha, South Omaha, Atchison, Leavenworth, St. Joseph, Kansas City, San Francisco and Sacramento Cal.; and to Colorado and Utah common points; issued by W. A. Poteet, Secretary, Trans-Missouri Freight Bureau.

Subject No. 21.

GOVERNMENT RIGHTS AS TO FREE CARRIAGE OF BAGGAGE.

Special Committee Meeting, Jan. 29, 1901:

When the question first arose conflicting decisions by different Government officials was occasioning considerable difficulty in securing settlements for service involving the point at issue.

The Committee considered further action on the subject unnecessary, in view of the fact that the situation is covered by phraseology now used in bids submitted by the carriers—i. e.—by use of the terms "Personal Baggage" or "Impedimenta," as the case may require. Where the term "Impedimenta" is used alone in the bid submitted it is understood to embrace all the property carried with the troops, inclusive of Personal Baggage, with the exception of live stock, there being deducted from the total weight of the shipment 150 pounds per man for free carriage.

* * *

No Association action on this subject. Having been disposed of in Committee, in the manner above indicated, it should be taken off the docket of subjects calling for current action.

Special Committee Meeting, Jan. 17, 1902:

(Not covered by Chairman's Report of March 12, 1901.)

Referred to the Sub-Committee, for information in connection with Subject No. 2.

SUBJECTS SPECIALLY PRESENTED.

Subject No. 22.

FACING TICKETS ISSUED ON GOVERNMENT ACCOUNT.

Special Committee Meeting, Feb. 5-6, 1900:

Following action had:

"That all tickets issued on a Government Request shall have the word 'Government' written or stamped upon them, and that such designation be shown upon the report."

"While this feature was embraced in the report of the Committee submitted to the Association in May, 1900, no action was taken on it, for the reason that the report was not acted upon in detail at the Boston Meeting.

"No reference having been made to it in the Committee's report presented to the Association under date of March 12, 1901, attention is now called to it, for necessary action by the Association.

"There is great lack of uniformity among carriers on this point, and, in illustration of the diversity of practice in this respect, it may be stated that the following terms are used by the different roads,—i. e., 'Government,' 'U. S. Government,' 'Government Request,' 'Military,' and 'U. S.,'

the latter designation being the one employed by the Pennsylvania Railroad Company."
 (Letter of M. Riebenack, Assistant Comptroller, Penna. R. R., to Chairman Kirkman, June 20, 1901.)

* * *

For further consideration by Association.

* * *

Special Committee Meeting, Jan. 17, 1902:

(Special Subject No. 1, Chairman's Report of March 12, 1901, p. 5.)

Recommended to the Association, for the adoption by railroad companies of the terms "U. S. Gov't," for tickets issued on Government Requests, a corresponding designation to be used in connection with Interline Reports.

Subject No. 23.

MILITARY CLASSIFICATION, SUGGESTIONS ON.

Letter from M. Riebenack, Assistant Comptroller, Penna. R. R., to Chairman Kirkman, June 20, 1901:

"As being supplemental to the provisions of the resolution offered by the representative of the Chicago, Burlington & Quincy Railroad Company at meeting of the Special Committee held Jan. 29, 1901, in connection with the subject, Establishment of a Uniform Basis of Rate Construction and Application Between Carriers and the Government (vide Paragraph 12, Special Committee's Report, at page 34, of Agenda for Thirteenth Annual Meeting), it is considered it would be advisable for your Committee to take steps toward bringing to the attention of the various Traffic Associations of the country, the question of promulgating for their respective territories Military Classifications, to be used in conjunction with any tariffs of net cash freight rates that may be decided upon. Such a Classification has been in successful operation for some time past by the Southeastern Freight and Southeastern Mississippi Valley Associations, and, besides being very comprehensive, affords a basis whose proper observance cannot fail to largely remove grounds of difference between the roads subject to its provisions. Experience has been demonstrated conclusively that where Association territory is without such a Classification, there is more or less continual friction between carriers and Government representatives, as to the correct classification and rating applicable to shipments of Government property."

(See Subject No. 20 hereof, Establishment of a Uniform Basis of Rate Construction and Application Between Carriers and the Government.)

* * *

For further consideration by Association.

Special Committee Meeting, Jan. 17, 1902:

(Special Subject No. 2, Chairman's Report, p. 5.)

Messrs. Whitehead and Dunbar appointed a Committee to take up with Traffic Associations the question of promulgating for their respective territories Military Classification, to be used in conjunction with any tariffs of net cash freight rates that may be decided upon.

*Subject No. 24.***BILLING BASIS OF WESTERN ROADS FOR GOVERNMENT SHIPMENTS.**

Letter of M. Riebenack, Assistant Comptroller, Penna. R. R. Co., to Chairman Kirkman, June 20, 1901:

"Indications point to the fact that Western roads are stating accounts against the Government on a *net cash* basis, while Eastern lines are using *gross* rates in their billing. This is clearly a question for Committee investigation and report, as, if this is the case, there does not seem to be any good reason why a uniform net cash rate basis could not be established, figured on the Western Gateways, as, for instance, Chicago and St. Louis. This would pave the way for a uniform settlement basis by the Eastern roads, as they would be in a position to apply their rates up to the Western Gateways in connection with the net cash rates of Western lines' billing."

* * *

For further consideration by Association, in connection with Subject No. 20, with the view of ascertaining billing basis of Western roads, to determine the availability of a net cash rate basis.

Special Committee Meeting, Jan. 17, 1902:

(Special Subject No. 3, Chairman's Report, p. 6.)

Referred to the Sub-Committee, to take up in connection with Subject No. 20.

*Subject No. 25.***NAVY DEPARTMENT BILLS OF LADING, NUMBERING OF.**

Letter of M. Riebenack, Assistant Comptroller, Penna. R. R. Co., to Chairman Kirkman, June 20, 1901:

"Bills of Lading issued by the Navy Department of the Government do not carry a number, but, instead, depend for their identification as to the order of their issuance, upon the dates noted on them. Experience has shown that it would be decidedly advantageous to have these documents numbered consecutively in the order of shipment, beginning with the first shipment of each fiscal year, as is done in the case of Army Bills of Lading.

"Navy Department Transportation Requests are numbered in this way, and it is not considered that existing

regulations of the Department would be disturbed by inaugurating the plan for the Bills of Lading."

For further conference with interested Government Official (Navy Department).

Special Committee Meeting, Jan. 17, 1902:

(Special Subject No. 4, Chairman's Report, p. 6.)

Passed for the present, pending arrangement to be made with the Quartermaster's Department.

Subject No. 26.

UNITED STATES MARINE CORPS REQUESTS, NUMBERING OF.

Letter of M. Riebenack, Assistant Comptroller, Penna. R. R. Co., to Chairman Kirkman, June 20, 1901:

"From an Accounting Department point of view, it is considered advisable to advocate with the proper Government officials the question of having Transportation Requests issued by the United States Marine Corps numbered consecutively, beginning with the first Request issued for each fiscal year, same as is the case with Navy Department Transportation Requests. This would produce uniformity of practice for these two Government Departments, and as well place them on practically the same plane as the War Department, the only difference being that the Requests used by the latter Department are numbered consecutively for an indefinite period."

* * *

For further conference with interested Government Official (Navy Department).

Special Committee Meeting, Jan. 17, 1902:

(Special Subject No. 5, Chairman's Report, p. 6.)

Passed for the present, pending arrangement to be made with the Quartermaster's Department.

Subject No. 27.

UNIFORM GOVERNMENT BILL OF LADING.

Letter of M. Riebenack, Assistant Comptroller, Penna. R. R. Co., to Chairman Kirkman, June 20, 1901:

"In furtherance of the movement to produce uniformity in accounting methods pertaining to Government business, it is considered it would be well to urge the Navy Department to adopt the Bill of Lading blank now commonly used by the War Department and U. S. Marine Corps."

* * *

For further conference with interested Government Official (Navy Department).

NOTE.—While there will be necessarily some differences in the wording of the Bills of Lading of the several Departments, it is considered the phraseology common to each should be distributed along more uniform lines, and made to agree as closely as possible.

Special Committee Meeting, Jan. 17, 1902:

(Special Subject No. 7, Chairman's report, p. 6.)

Passed for the present, it being considered the question will take care of itself.

Subject No. 29.

DELIVERY OF CERTIFICATES IN CONNECTION WITH LAND-GRANT DEDUCTIONS.

Resolution offered by F. Fairman, Auditor, Illinois Central R. R.:

"Resolved, That it is the sense of this Association that the Committee on Government Transportation should take up the matter of certificates for Land Grant deductions, and request the Quartermaster's Department to instruct Quartermasters settling accounts to deliver in all cases where such deductions are made a certificate covering the amount so deducted on account of any Land Grant line comprising a partition of a through rate."

(See Postscript to Chairman Kirkman's Report of Mar. 12, 1901.)

* * *

For further action by the Committee.

Special Committee Meeting, Jan. 17, 1902:

(Presented in Chairman's report Mar. 12, 1901, as a footnote at bottom of p. 4.)

Referred to the Sub-committee, to inquire into the necessity for the certificate.

Subject No. 30.

ACCOUNTS COVERED BY RULING OF COMPTROLLER OF TREASURY AND AUDITOR FOR WAR DEPARTMENT, ACCEPTED BY CARRIERS, TO BE SETTLED BY LOCAL DISBURSING QUARTERMASTERS.

On this subject the following instructions were issued by the Deputy Quartermaster-General to the Chief Quartermaster at Chicago, under date of December 14, 1901, viz.: .

"I am directed by the Quartermaster-General to inform you that complaint has been made by the Auditor of the Chicago & North Western Railway Company, as to the

large number of accounts of that company which you compel to go to the Auditor for the War Department for settlement, because of your unwillingness to accept settlement by Auditor for the War Department of prior accounts involving exactly the same points.

"When Mr. Kniskern of the Chicago & North-Western Ry. Co. came from Chicago to this office on two occasions, several months since, and succeeded in adjusting a large aggregate of accounts of his company involving controversies, it was clearly understood with him that future accounts involving same points would be settled at Chicago, the company accepting the rulings of the Auditor as final as to amounts to be allowed for similar service.

"You are therefore respectfully advised that where the railroad companies are willing to abide by these rulings of the Comptroller and Auditor as set forth in their settlement of accounts for transportation of the army, you will state and pay such accounts at Chicago, and not send them to this office for settlement by the Accounting Officer of the Treasury.

"The railroad company claims that it shows to you in each case the letter of the Auditor for the War Department notifying company of settlement as made."

(See letter of A. D. Joslin, Chairman Standing Passenger Committee of Association, to Chairman Kirkman, January 8, 1902.)

The following recommendation and comment was also submitted with Chairman Joslin's letter of January 8, 1902, above referred to:

"When the Auditor for the War Department makes an accepted settlement of a disputed account, which has been referred to the Quartermaster-General for final disposition, a great deal of labor, expense, delay and friction would be avoided, if the Disbursing Quartermaster was—

"1st. Promptly advised of the nature and details of the settlement; and

"2d. Officially notified that the judgment of the Auditor or Comptroller respecting the points in dispute, as set forth in the copy of the settlement sent to the Disbursing Quartermaster, *must govern* in the restatement of all subsequent accounts in which the same dispute arises.

"It continually happens that questions of right or policy which have been decided by the Auditor, recur again and again in subsequent accounts. But the Disbursing Quartermaster does not regard the Auditor's judgment on a disputed point in one account, as a rule of action to be observed in the settlement of subsequent accounts involving the same contention.

"If the Government can be induced to amend their rules and regulations, as recommended above, it will accomplish more to facilitate the settlement of Government accounts and lessen the labor and expenses involved (both to the Government and the railroads) than anything else that can be suggested."

Special Committee Meeting, Jan. 17, 1902:

(Not covered by Chairman's report Mar. 12, 1901, but submitted specially in letter to Mr. S. Anderson, Secretary of Special Committee, under date of Jan. 11, 1902.)

Referred to the Sub-committee, to ascertain the sentiments of the Quartermaster-General in regard to it.

Subject No. 31.

UNIFORM BLANKS FOR USE BY DISBURSING QUARTERMASTERS.

Mr. W. Randall, Chairman of the Standing Freight Committee of the Association, submitted to President H. C. Whitehead, under date of January 4, 1902, for action by the Special Committee, the following comment and suggestions on irregularities by Disbursing Quartermasters in the use of settling and billing forms, viz.:

"It would seem that there are no rules extant for the regulation of the offices of Division Quartermasters. Each Quartermaster seems to run his office on his own plan, and there are scarcely two of them alike; for example, one Quartermaster supplies the railroads with the Government blanks on which to make settlements of accounts, and another Quartermaster insists on the railroads printing their own blanks on which the settlements are to be made, and again one Quartermaster surrenders to the railroads the Bills of Lading or Shipping Bills, which were written on the railroad forms, when the Bills of Lading on the Government forms have been accomplished, while another Quartermaster insists on retaining the railroad forms as originally written, as well as the Government forms when accomplished. These are two fair samples, among others, of inconsistencies on the part of the Government, and the railroads are frequently at a loss to know just what to do with a view to the best results.

"It would, therefore, seem proper that the Quartermaster-General issue standing orders to all subordinate Quartermasters for the uniform conduct of the business, and that the railroads be supplied with copies, that there may be a perfect understanding between the Quartermaster's Department and the railroads with a view to the best service at the least possible cost.*"

Special Committee Meeting, Jan. 17, 1902:

Referred to the Sub-committee, for conference with the interested Government officials, in connection with Subjects Nos. 12 and 32.

Subject No. 32.

RAILROAD REPRESENTATION ON BOARD TO BE APPOINTED BY QUARTERMASTER-GENERAL TO AMEND RULES PERTAINING TO QUARTERMASTER'S DEPARTMENT.

Chairman W. Randall, of the Standing Freight Committee of the Association, in a communication to President Whitehead,

under date of January 7, 1902, presented the following suggestion, for consideration by the Special Committee, on the advisability of securing, if possible, representation for the railroads on the Board to be appointed by the Quartermaster-General for the purpose of amending rules pertaining to the Quartermaster's Department, viz.:

"*You have encouraged me to suggest further, towards bringing about uniform practice on the part of the Quartermasters in dealing with transportation companies, and in anticipation of the appointment by the Quartermaster-General of a Board to draw up rules, that the railroads be represented on that Board with a view to the best service. You know that when 'the war' broke out, President Lincoln sent for a railroad man to take charge of the Transportation Department, and my suggestion is on that line, and is entirely without prejudice to the Quartermaster-General's Department."

Special Committee Meeting, Jan. 17, 1902:

Referred to the Sub-committee, for conference with the interested Government official, in connection with Subjects Nos. 12 and 31.

EXHIBIT B.

Philadelphia, March 7, 1902.

MR. M. M. KIRKMAN, Chairman, Special Committee on Govt. Transportation, Association of American Railway Accounting Officers, Chicago, Ill.

Dear Sir:—Please find enclosed my report as Chairman of the Sub-committee appointed by the Special Committee on Government Transportation, Association of American Railway Accounting Officers, at the meeting held in Washington, D. C., January 17th last, for the purpose of taking up with the Quartermaster's Department, U. S. Army, certain of the subjects referred to the Special Committee by the Association, with the view of ascertaining and reporting definite conclusions thereon.

As will be perceived in the statements made by the Quartermaster-General, the subjects are practically exhausted so far as the Quartermaster's Department is concerned.

The main questions before the Committee have been fully responded to and disposed of by General Ludington, and the present status may be properly stated as consisting of two very important propositions, namely, the Establishment of Tariffs of Net Military Fares for Passenger Business, and the adoption of Military Classifications for Freight Transportation, and in furtherance of any efforts that carriers may see fit to make in these directions, the full co-operation of the Quartermaster's Department is promised.

Yours truly,

M. RIEBENACK,
Assistant Comptroller.

EXHIBIT B—(*continued*).REPORT OF SUB-COMMITTEE TO CHAIRMAN OF
SPECIAL COMMITTEE ON GOVERNMENT
TRANSPORTATION, FREIGHT AND PASSENGER,
AND SETTLEMENT THEREFOR, ASSOCIATION
OF AMERICAN RAILWAY ACCOUNTING OFFI-
CERS.

Pursuant to reference by the Special Committee on Government Transportation of the Association of American Railway Accounting Officers, at meeting held in Washington, D. C., January 17, 1902, your Sub-committee beg leave to submit as their report, embodying the result of efforts directed toward the discharge of the duties assigned them in this connection, the following presentation of subjects as laid before the Quartermaster-General of the U. S. Army in their letter of January 22d (copy attached, marked "A"), and General Ludington's answer to each proposition thus offered, as contained in his letter of January 30th (copy attached, marked "B"), viz.:

*Subject No. 1.*PRINTED TARIFF OF RATES, AND UNIFORM CLASSIFICATION ON
FREIGHT FOR UNITED STATES GOVERNMENT.*Sub-Committee Comment:*

There has been submitted to our Committee a special rate circular of the Trans-Missouri Freight Bureau, located at Kansas City, Mo. (copy attached, marked "C"), and representing a group of railroads in the Missouri and Mississippi Valley sections, quoting rates on freight for the United States Government, from New York, Pittsburg, Detroit, Cincinnati, and numerous other points, to San Francisco and Sacramento, and to Colorado and Utah common points.

This circular of special rates has been adopted by the Trans-Missouri Freight Bureau, but has not yet been placed in permanent printed form for issue to the railroads in that Bureau.

Would the issuance of similar rate sheets by the various Freight Traffic Associations throughout the country be valuable to the Government in the simplification of its freight transportation matters, and the auditing and settlement thereof?

In this connection we would also submit, for your consideration, the advisability and advantage of a uniform classification to govern the application of rates on Government shipments, and similar to the classification contained in the statement of net military rates now in use by the lines in the Southeastern Freight Association and the Southeastern Mississippi Valley Association, copy of which is on file in the War Department.

Quartermaster-General's Attitude:

The "Special Rate Circular" of the Trans-Missouri Freight Bureau submitted by you has been checked in this office and is herewith returned with errors noted. If corrected and returned it is requested that the corrected proof be returned also to this office for comparison with the corrected tariff.

1st. In reply to your inquiry whether the issuance of such a consolidated rate sheet will be valuable to the Government in auditing accounts, I have to state that such tariffs, if absolutely correct, would save the handling of numerous association tariffs in examining accounts and would facilitate settlement. The importance, however, of absolute correctness in such tariff will be apparent, as an error in the *basis* upon which the rates are figured would render the entire tariff of no value.

2nd. Your suggestion as to the advisability of a "uniform classification" to govern the application of rate on Government shipment is appreciated, and would go far toward simplifying the statement of accounts by Quartermasters and their settlement by the Accounting Departments at Washington.

The endless number and variety of classifications issued by numerous associations, to govern only the *territory* over which such associations have jurisdiction, complicates and renders difficult the correct statement of Government freight accounts, and leads to much correspondence as to the proper classification of many articles of shipment.

Shipments of Army Supplies would not seem to demand this endless variety of classification. Generally speaking, such shipments are confined to horses and mules, wagons and ambulances; *Quartermaster's stores*, lists of which can be supplied your committee; *Commissary supplies*, or food for the Army, which could be classed under three or four items of canned goods, salt meats and flour in barrels, and ripe vegetables, such as potatoes and onions in sacks; *Ordnance supplies*, consisting of small arms, and guns for field and coast artillery, ammunition with limbers, caissons and harness; *Medical supplies*, generally in specially prepared and exact packages for shipment; *Engineers' material*, used in constructing and equipping fortifications.

Your committee should be supplied with *complete lists of all such stores* shipped for Army use, and by *bunching them* it is thought that a simple classification for Government freight might be adopted, convenient of application to any and all shipments irrespective of territory through which the supplies are carried.

At present the cumbersome and exhaustive classifications on the same bill of goods change once or oftener en route, and it is a matter of no small difficulty to correctly state and settle accounts under these conditions.

This office will gladly co-operate with any authorized representatives of railroads simplifying and reducing these classifications for Government freight.

Subject No. 2.

COMMERCIAL PRACTICE AS TO FORWARDING BILLS OF LADING COVERING GOVERNMENT SHIPMENTS.

Sub-Committee Comment:

The prevailing practice provides for original Bills of Lading

issued by transportation lines to be retained by such issuing lines, and forwarded through the various railroads interested, to the agent of the delivering line, at the destination of the freight. Bills of Lading are held by him until delivery of shipments, at which time they are accomplished, and later submitted to the Government with the account stated by the delivering line.

It frequently occurs that these original Bills of Lading are lost, or misplaced, in transit, resulting in the arrival of the goods at destination without the original Bills of Lading.

It is the opinion of our Committee that it would be better for the forwarding quartermaster to receive both original and duplicate Government Bills of Lading, after same have been signed by the agent of the shipping line, and to send them direct to the receiving quartermaster for accomplishment, and delivery to the agent of the delivering line at destination.

This would bring the matter into line with commercial practice, and we believe would result in reducing the losses of Government Bills of Lading to a very small number. Furthermore, is our opinion that the delivery of goods to officials of the Government would be considerably expedited by such a method.

Quartermaster-General's Attitude:

Any change in the present practice as suggested by you, of delivering *original bills of lading* to the carrier, and the shipping officer forwarding the duplicate bill of lading to the consignee for accomplishment, would appear to be to the disadvantage of both the Government and the Railroads.

The original bill of lading is the *only* evidence of service in possession of the carrier, and it would not appear to be in line of good business usage for the United States to keep this original paper in its possession, and transmit it with the duplicate for accomplishment, as suggested by you. In case of loss or delay, in delivery to the railroad by which accomplished, the entire responsibility or blame would attach to the United States. At present the accomplishment of either the original or duplicate—one handled by the carrier, the other by the Quartermaster's Department—will enable the United States to settle the account.

Moreover *the route* by which the stores are to be carried, showing all connecting lines, is stated in the original bill of lading, and it would appear *essential* that it remain in the hands of the carrier, as otherwise the routing could be varied to suit the interests of the several lines carrying the freight, and each would naturally take *longest possible haul over its lines*, and thus the purpose, as well as the law governing land-grant and bond-aided railroads, reducing cost to the United States, would be nullified; e. g., the Pennsylvania Railroad might take freight at New York City destined to San Francisco and routed via Chicago and Omaha and Ogden, in the interest of the land-grant and bond-aided service and in the absence of the bill of lading showing routing, the freight could go via St. Louis and the Frisco Line and Atchison, Topeka & Santa Fe to destination, without the knowledge as to prescribed route.

It is thought that the present *regulation* requiring original

bill of lading to be given to carrier, and to govern as to route, should be continued, as endless complications would arise in settling accounts for freight diverted from the prescribed route, as the Accounting Officers have decided that these bills of lading constitute *written contracts* between Quartermaster Department and the Railroad Companies.

It is not clear, moreover, that railroad companies would be willing to surrender these original bills of lading to the United States, they being the *only* evidence of service.

Subject No. 3.

THE ISSUANCE OF THROUGH TRANSPORTATION REQUESTS AND THROUGH BILLS OF LADING TO ULTIMATE DESTINATION.

Sub-Committee Comment:

It is the opinion of our Committee that by the use of through Government requests, and through bills of lading from originating point to destination, for the handling of troops and munition of war, transportation and the settlement of accounts therefor would be greatly facilitated.

At the Boston meeting, the American Railway Accounting Officers' Association adopted a resolution that Government transportation should be handled, so far as the railroad companies are concerned, on through tickets and through way-bills.

It might be well to add, in this connection, that we believe the Accounting Department of the Southern Pacific Company is now ready to accept certificates, in lieu of cash, for the proportion of revenue accruing to bond-aided portion of its railroad. (*)

*NOTE.—Southern Pacific Co.'s position, as stated in letter from Erastus Young, General Auditor, to Quartermaster-General Ludington, under date of Feb. 4, 1902, (copy attached, marked "D"):

"This proposition is approved for all business which does not include service by a *bond-aided road*. I understand that certificates of credit on account of bond-aided portions can only be issued by the Treasury Department at Washington, and not by Department Quartermasters. If this understanding is correct no accounts involving such credits should be settled by the Department Quartermasters. If, however, the Department Quartermasters could issue such certificates, through bills of lading might be satisfactory on westbound business to the Pacific Coast, but not on eastbound. The Quartermaster at San Francisco could pay the Southern Pacific Company in cash the proportions accruing east of Ogden on westbound business, and issue the usual certificate of credit for that Company's bond-aided portion. On eastbound business, however, say on shipments from San Francisco to New York, the Southern Pacific would receive its proportion in cash in inter-line settlement with through roads and then when a Quartermaster at New York issued to the terminating line the certificate for the Southern Pacific bond-aided portion that line would be obliged to collect back from the Southern

Pacific in exchange for the certificate of credit the amount which the Southern Pacific Company had received in cash. I can say for the Southern Pacific Company *that this arrangement would not be satisfactory. Neither would the Southern Pacific consent to the proposition of settling with the eastern lines, even on westbound business, and then wait to recoup itself by the slow process of making settlements with the Government, either through Department Quartermasters or the Treasury Department at Washington. I think, therefore, that until the Central Pacific ceases to be a bond-aided road, it will not consent to accept a through bill of lading covering either westbound or eastbound business.*

Quartermaster-General's Attitude:

As this subject was fully considered by a board of officers in 1899, and, upon review of the Judge Advocate General and the War Department proper, it was decided that under statute law separate bills of lading and requests should be furnished the bond-aided railroads upon which to state accounts, which the law requires be kept "separate" from all other railroad accounts, no action leading to any change will be further considered.

Subject No. 4.

MAKING BILLS OF LADING PAYABLE TO THE INITIAL OR THE DELIVERING CARRIER.

Sub-Committee Comment:

The practice now prevailing is, in some cases, for bills of lading to be drawn payable to the initial carrier. In most cases they are issued payable to the delivering carrier.

It is the opinion of our Committee, and also of the Accounting Officers' Association, that it would be better to make all bills of lading payable to the delivering carrier, except where such bills of lading are issued in connection with the movement of troops in passenger or mixed train service on a single contract. In such cases it would be better for the bills of lading to be made payable to the initial and contracting carrier. The bills of lading so issued to initial carrier should cover all the property shipped, and should bear notation showing the property to be carried free as baggage allowance.

The understanding of our Committee is that property so shipped, in passenger or mixed train service, is that now covered by the terms used in the bids submitted by the carriers, namely, "personal baggage" or "impedimenta;" that is to say, all property carried with troops, inclusive of personal baggage, with the exception of live stock, there being deducted from total weight of shipments, 150 pounds per man for free carriage.

We believe that the exception above referred to should be provided for, because the transportation order for the movement of troops in passenger or mixed train service, under a single contract, is made payable to the initial and contracting carrier, which furnishes the interline tickets.

Quartermaster-General's Attitude:

Your suggestion that "it would be better to make all bills of lading payable to the *delivering carrier*, except where such bills of lading are issued in connection with the movement of troops in passenger or mixed train service on a single contract," is noted and in reply I have to say that *this is now the rule and regulation of the Quartermaster's Department*.

This Department has always insisted that bills of lading for "impedimenta" carried with movements of troops should invariably be noted *150 pounds free to each passenger*. The fact that this "impedimenta" does not take strictly the character of *personal baggage* belonging to individual soldiers, it is thought should make no difference. As no checks or baggage cars are required, the miscellaneous impedimenta being loaded by the soldiers in box cars provided for the service, it is thought that the railroads should cheerfully accede to this demand when troops are moved. The Quartermaster's Department never insists upon such deduction from weight of horses and mules. These are invariably shipped at car-load rates when accompanying troops.

Subject No. 5.

USE OF STANDARD BLANKS IN PREPARING TRANSPORTATION ACCOUNTS.

Sub-Committee Comment:

It is the opinion of this Committee, and of the Railway Accounting Officers' Association, that the railroads in stating accounts to the Government should conform same, both passenger and freight, to the styles of blanks now used by the Government in restating those accounts respectively.

There is submitted herewith a form of standard freight blank, to be used by railroads, which has been prepared by the Standing Freight Committee of the Accounting Officers' Association, and referred to this Committee for presentation to the War Department.

The Standing Passenger Committee of the Association, which was requested to prepare a similar standard form, has not as yet done so.

The Accounting Officers' Association's idea in preparing standard forms for the railroads is to facilitate the settlement of accounts, by the rendering of the same by all carriers in a uniform size and style, and to save the restatement of same by the Government officials.

Quartermaster-General's Attitude:

The blanks used by the Quartermaster's Department are prescribed by authority higher than the Quartermaster-General, and are a part of present Army Regulations, to abrogate which would nullify and make these regulations obsolete. Moreover, these forms have worked satisfactorily for many years. No objection is entertained to all railroad companies adopting the *same forms* in stating their accounts to the United States for transportation services.

Subject No. 6.

ACCOUNTS COVERED BY RULINGS OF THE COMPTROLLER OF THE
TREASURY AND AUDITOR FOR WAR DEPARTMENT, ACCEPTED
BY CARRIERS, TO BE SETTLED BY LOCAL DISBURSING QUAR-
TERMASTERS.

Sub-Committee Comment:

It would appear that railroad accounts have gone to the Auditor of the War Department for settlement, because of the unwillingness of a local quartermaster to make settlement of those accounts, although covered by ruling of the Auditor of the War Department in prior accounts involving practically the same points.

Our Committee is of the opinion that it would be a good thing, and advantageous all around, if the Quartermaster-General should issue a circular to all local quartermasters,

1st. Notifying local quartermasters that they will be advised, for their information and guidance, of the nature and details of the settlement of a disputed account for railroad transportation under ruling of the Auditor for the War Department or the Comptroller of the Treasury.

2nd. Notifying local quartermasters that the judgment of the Auditor or the Comptroller respecting the points in dispute, as set forth in the advice to be given above referred to, must govern in the restatement of all subsequent accounts in which the same point of difference arises.

The Chairman of the Standing Passenger Committee of the Accounting Officers' Association has said in a letter to the Chairman of our Committee:

"It continually happens that questions of right or policy which have been decided by the Auditor recur again and again in subsequent accounts. But the Disbursing Quartermaster does not regard the Auditor's judgment on a disputed point in one account, as a rule of action to be observed in the settlement of subsequent accounts involving the same contention.

"If the Government can be induced to amend their rules and regulations, as recommended above, it will accomplish more to facilitate the settlement of Government accounts and lessen the labor and expense involved (both to the Government and the Railroads) than anything else that can be suggested."

* * *

Quartermaster-General's Attitude:

Suggestion that officers should be directed to pay accounts in accordance with rulings of the Accounting Officers of the Treasury upon an account *where the same point was involved*, and has been decided, is in accordance with present custom, as all officers of the Quartermaster's Department at present know that such course is warranted, and expected of them. The Quartermaster-General is willing at all times to instruct any officer of his Department accordingly, if complaint is made that that officer is not exercising proper intelligence in such matters.

The foregoing subjects were laid before the Quartermaster-General by your Committee, as being the main and most important ones turned over to it by the Special Committee in this relation. In addition to these subjects, however, the following matters of minor significance were submitted to General Ludington, for consideration, eliciting responses as indicated under each.

Subject A.

RESTATING AND SETTLEMENT OF ACCOUNTS BY GOVERNMENT DISBURSING OFFICERS.

Sub-Committee Comment:

The time required by the disbursing officer for examination and restatement of railroad accounts not to exceed thirty (30) days, after the receipt thereof by him; and cash payment in settlement to be made by the Government disbursing officer within five (5) days after the return of the Government vouchers to him certified and receipted.

Quartermaster-General's Attitude:

Remarks as to the time required by Disbursing Quartermasters to pay accounts of the railroad companies have been carefully considered.

It has been the long-standing custom of this office to notify officers that they are expected to pay all such accounts as rapidly as the railroad companies present them *perfected for settlement*, at least once each month.

It is the policy and desire of this Department to pay railroad accounts promptly, and its efforts have always been directed to get these companies to exercise diligence in perfecting and presenting their accounts for payment. Funds are always available for the payment of such accounts, and while the facts are all obtainable to determine any possible controversy, it is the urgent wish of the Quartermaster-General to pay all such accounts as current business. *No five-day rule* can be ordered, but the number of officers now ordered to settle such accounts, at the points where the headquarters of the Railroad Companies are established, is ample to insure prompt monthly settlements, if the Railroad Companies will do their part to enable these officers to make payment.

(See copy of instructions to Quartermasters, Feb 10th, as follows:

"February 10, 1902.

CHIEF QUARTERMASTER,
Department of the Lakes,
Chicago, Illinois.

SIR: A committee of representative railroads has filed in this office a request that instructions be given by the Quartermaster General requiring that "the time required by the disbursing officer for examination and restatement of railroad accounts not exceed thirty days after receipt by him, and cash payment in

settlement to be made by the government disbursing officer within five days after return of the government vouchers to him certified and receipted;" also that quartermasters show "the number of railroad companies accounts on settlements, warrants or checks, so that accounting departments of railroads may know readily what account such warrants or checks are in payment of."

To these suggestions the following reply has been made: "It has been the long standing custom of this office to notify officers that they are expected to pay all such accounts as rapidly as the railroad companies present them *perfected* for settlement, at least once each month. It is the policy and desire of this department to pay railroad accounts promptly and its efforts have always been directed to get these companies to exercise diligence in perfecting and presenting their accounts for payment. Funds are always available for the payment of such accounts, and while the facts are all obtainable to determine any possible controversy it is the urgent wish of the Quartermaster General to pay all such accounts as current business. *No five-day rule can be ordered*, but the number of officers now ordered to settle such accounts at the points where the headquarters of the railroad companies are established, is ample to insure prompt monthly settlements if the railroad companies will do their part to enable these officers to make payment."

* * *

"Officers of the Quartermaster's Department will always inform Railroad Companies in transmitting checks, the account which such checks are intended to settle."

This information is communicated to you that you may cooperate at all times in carrying out the views of the Quartermaster General as expressed above, and avoid any *just cause of complaint* on the part of railroad companies as to delays in obtaining amounts due them for services rendered the Quartermaster's Department.

Should any railroad have just cause for complaint, the Disbursing Quartermaster who settles the accounts of such company will be held responsible for not promptly transacting the business.

Respectfully,

(Sgd.) CHAS. BIRD,

140765.

Deputy Quartermaster Gen'l, U. S. A.

Copy sent to all Depot and Chief Quartermasters."

Subject B.

DISPUTED ACCOUNTS TO BE TAKEN UP BY INITIAL OR INTERESTED CARRIER FOR SETTLEMENT.

Sub-Committee Comment: ()*

In connection with the handling of Government freight on through tickets and through way-bills, whereby settlements are made between railroads monthly in interline ticket and freight account, there arises the question of a carrier other than the line stating the accounts with the Government suffering a reduction

in its proportion of the through revenue, through some complication not affecting the other carriers interested in the through transaction.

In all cases where settling carrier has knowledge of such complications, it is proper that it should state the account in two sections; but there are circumstances under which this cannot be done, and it is the opinion of the Accounting Officers' Association and this Committee, that it should be open for the settling carrier to act in behalf of its connections, in respect to such items disputed by the Government, even after payment has been made to the settling carrier.

*NOTE.—This subject is germane to Subject No. 7 ("Adjustment necessary between carriers for accounts held up by the Government"), covered by Report of Special Committee on proceedings at meeting in Washington, D. C., Jan. 17, 1902, at page 8.

Quartermaster-General's Attitude:

Gen. Ludington's statement on this question was embodied in a communication addressed to the Depot Quartermaster at Washington, D. C.; Feb. 8th (copy of which was sent to all Disbursing Quartermasters, and also accompanies this report, marked "F"), providing as follows:

"The fact having been brought to the attention of this office that it sometimes happens that large and important transportation accounts are withheld from payments, by the fact that they contain one or two items in dispute, the Quartermaster-General directs that when such cases arise in your office you will withdraw the bills of lading or requests covering such disputed items, and pay the balance of the amount of such accounts found due.

"The requests or bills of lading covering controversial items to be stated in separate accounts, and submitted to this office with your recommendation as to payment.

"In this way the aggregate of unpaid transportation accounts will be greatly reduced, and the railroad companies placed in possession of considerable amounts due them, and all cause of complaints as to delays in settlement will remain with the railroad companies."

Subject C.

DEDUCTIONS FROM BILLS OF LADING, FOR LOSS AND DAMAGE CLAIMS, AFTER ACCOMPLISHMENT.

Sub-Committee Comment:

Deductions by the Government in settlement of freight accounts, for loss and damage, such loss and damage having been discovered after the accomplishment of the bill of lading.

Quartermaster-General's Attitude:

The United States is not willing to waive its right to *deduction for value of property lost or damaged* in transit when discovered before the transportation account is paid.

Subject D.

NUMBERS OF CARRIERS' ACCOUNTS TO BE NOTED ON SETTLEMENT WARRANTS OR CHEQUES.

Sub-Committee Comment:

Showing of the number of Railroad Companies' accounts on settlement warrants or cheques, so that accounting departments of railroads may know readily what account such warrants or cheques are in payment of.

Quartermaster-General's Attitude:

Officers of the Quartermaster's Department will always inform the railroad companies in transmitting cheques, the accounts which such cheques are intended to settle.

Subject E.

RECEIPTING OF GOVERNMENT VOUCHERS BY CARRIERS IN ADVANCE OF PAYMENT.

Sub-Committee Comment:

Receipting of Government vouchers by carriers in advance of payment.

Quartermaster-General's Attitude:

Railroad companies are at liberty to decline receipting accounts *in advance of payment* if they so choose. This is a matter over which the Quartermaster's Department has no control.

Subject F.

DELIVERY OF CERTIFICATES IN CONNECTION WITH LAND-GRANT DEDUCTIONS.

Sub-Committee Comment:

Delivery of certificates in connection with land-grant deductions. This has reference to certificates for land-grant lines interested in freight or ticket accounts stated on through rates.

Quartermaster-General's Attitude:

There are *no land-grant certificates* now authorized by the Quartermaster's Department and therefore no instructions as to "delivery" of such certificates can be given from this office.

The following additional subjects (designated by the Subject Numbers they bear in the Agenda for the Washington meeting of the Special Committee, a copy of which you have) were referred to your Committee in this connection, and will be next

recited with the view of providing for their association with the above list of subjects handled and disposed of, viz.:

Subject No. 8.

DISPOSITION OF ACCOUNTS PERTAINING TO DEPARTMENTS OTHER THAN THE QUARTERMASTER'S DEPARTMENT. (See p. 7, Agenda.)

This subject was not offered to the Quartermaster-General by your Committee, because it relates to departments other than the Quartermaster's Department, and was to be taken up with such other departments on the basis of action taken by the Quartermaster's Department, with the view of producing uniformity among all Government departments.

Subject No. 21.

GOVERNMENT RIGHTS AS TO FREE CARRIAGE OF BAGGAGE.

(See p. 22, Agenda.)

Although not specifically offered by your Committee, this subject is fully answered in General Ludington's statement under Subject No. 4 of this report,—i. e., *"Making Bills of Lading payable to the Initial or the Delivering Carrier."*

Subject No. 23.

MILITARY CLASSIFICATION, SUGGESTIONS ON.

(See p. 24, Agenda.)

This subject is discussed by the Quartermaster-General in his statement under Subject No. 1 of this report,—i. e., *"Printed Tariff of Rates, and Uniform Classification on Freight for United States Government."*

Subject No. 19.

ISSUANCE OF DUPLICATE BILL OF LADING WHERE THE ORIGINALS ARE LOST.

(See p. 19, Agenda.)

This subject pertains to Subject No. 2 of this report, and is provided for by existing Army Regulations, which prohibit the issuance of a second original or duplicate Bill of Lading.

Subject No. 24.

BILLING BASIS OF WESTERN ROADS FOR GOVERNMENT SHIPMENTS.

(See p. 25, Agenda.)

This matter was originally presented to the Special Committee with the view of making it the subject of investigation with representatives of Western roads members of that Committee, and it is now considered a proper question for submission to the Association.

Subject No. 31.

UNIFORM BLANKS FOR USE BY DISBURSING QUARTERMASTERS.

(See p. 30, Agenda.)

This matter is practically disposed of in General Ludington's statements under Subject No. 5 of this report,—i. e., "*Use of Standard Blanks in Preparing Transportation Accounts.*"

Subject No. 32.

RAILROAD REPRESENTATION ON BOARD TO BE APPOINTED BY QUARTERMASTER-GENERAL TO AMEND RULES PERTAINING TO QUARTERMASTER'S DEPARTMENT.

(See p. 31, Agenda.)

Developments in connection with the contemplated Military Board did not materialize, hence your Sub-Committee passed this feature.

Your Committee feel that the attitude of the Quartermaster's Department, as set out in the statements of the Quartermaster-General, is very succinctly and conclusively expressed, and that, under the circumstances, it would be utterly futile to undertake to continue efforts along the lines now pursued with the view of bringing about material changes. General Ludington's remarks plainly indicate that the various methods at present obtaining in the Quartermaster's Department, and which the carriers are endeavoring to have either amended or eliminated, are wholly beyond his control, being the outcome of either statutory enactments or long-standing conditions whose observance is productive of advantageous results to his Department.

Respectfully submitted,

M. RIEBENACK,

Chairman, Sub-Committee on Government Transp'n, Assn. of Am. Ry. Acctg. Officers.

PHILADELPHIA, Pa., March 1, 1902.



EXHIBIT C

ASSOCIATION OF AMERICAN RAILWAY ACCOUNT- ING OFFICERS.

SUMMARY OF SECRETARY'S CASH BOOK,

MARCH 13, 1902.

RECEIPTS.

*Balance as per last Audited Account....	\$ 282.15
Dues	1,630.00
Badges	20.00
Cipher Codes	17.00

\$1,949.15

PAYMENTS.

Postage	\$ 91.36
Secretary's Compensation, April, 1901, to March, 1902, inclusive.....	1,000.00
Disbursements incident to meetings.....	119.08
Exchange and Sundries.....	42.94
Badges	45.00
Secretary's Bond	5.00
Printing	550.50

\$1,853.88

Cash on hand.....\$ 95.27

STATEMENT OF ASSETS.

Unpaid dues, 92 members.....	\$460.00
Cash on hand.....	95.27
Thirty-one badges on hand, at \$1 each.....	31.00
150 Cipher Codes on hand (value nominal).....	1.00

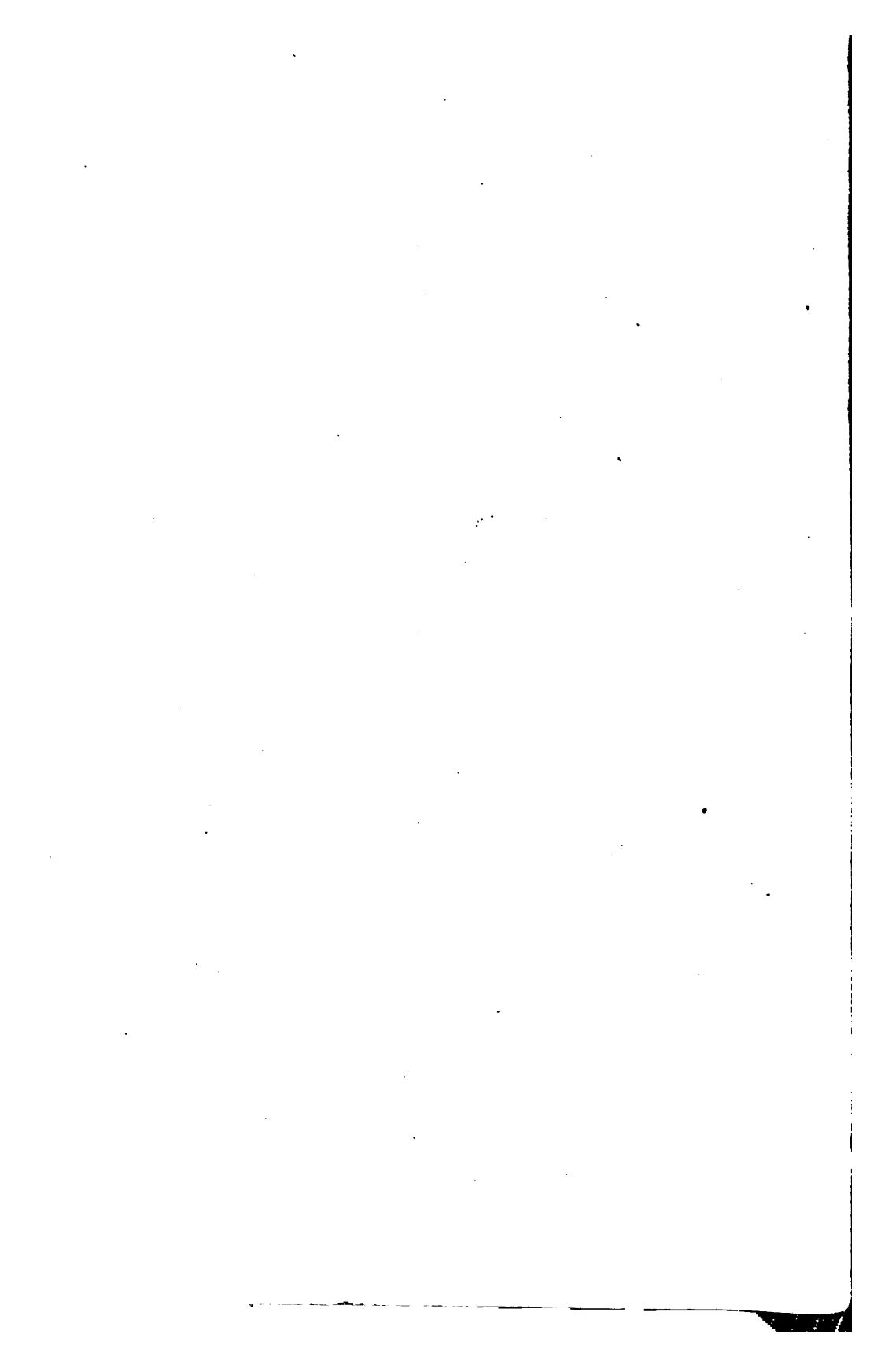
Total\$587.27

Note.—There are no liabilities of the Association, all bills having been paid to date.

Audited and found correct, March 19, 1902.

A. D. PARKER,
WM. J. HOBBS,
Auditing Committee.

*See page 61, 16th Report.



SUPPLEMENTARY REPORT OF EXECUTIVE COMMITTEE

TO
FOURTEENTH ANNUAL MEETING.

The Executive Committee has since its report was published in the Agenda for the Fourteenth Meeting, held a meeting at Saint Louis on May 27, 1902.

The Committee begs leave to report as follows :

First.

CLASSIFICATION OF OPERATING EXPENSES.

The following queries in reference to minor questions arising in connection with the classification of operating expenses have been submitted by the Statistician of the Interstate Commerce Commission and answered as follows : Such answers are hereby submitted to the Association and recommended for adoption—

Amended and
Adopted.

Query 11—To what account should the wages of telegraph operators employed in the offices of Superintendents of Motive Power, Master Mechanics, or Round House foremen be charged?

(Submitted by N. I. Power, Auditor Disbursements, Grand Trunk Ry. System.)

Answer—The wages of telegraph operators, except those employed in outside agencies, should be charged to Conducting Transportation Account No. 29, "Telegraph Expenses." If proportion of time is devoted to other service such proportion should be charged accordingly, as indicated in Account No. 29.

Query 12—To what account should be charged the cost of repairs and renewals of buildings (dwellings) which are owned by the railroad company and located on railroad company's property, but rented to employes as well as outside parties; also to what account should the rentals of these buildings be credited? (In asking the question the writer says: While Account No. 6 makes reference to buildings used in connection with the operation of the road, there appears under the itemized list of structures referred to, "dwelling houses." Would this cover the point in question? We have been charging the expenses of repairs to this account, and crediting the rentals to Miscellaneous Earnings, wiping it out monthly into Income Account, but

carried charges against Account No. 6 for the repairs, as an operating expense. Would Account No. 55 cover either side of this?)

(Submitted by Mr. H. C. Adams, for Fred'k K. Rule, Auditor, San Pedro, Los Angeles and Salt Lake R. R.)

Answer—The repairs and renewals of buildings located on company's property and used in operation of road should be charged to account No. 6 and the rental received should be credited to "Miscellaneous Earnings—Rents." If the buildings are located on outside property not used in operation of the road the repairs should be charged to "Miscellaneous Earnings—Rents," and the rental should be credited to the same account.

Query 13—Each month a supply car is sent over the road in charge of a man from the storehouse to supply the different agencies with supplies. The car is attached to a local freight train, formerly it was carried on the pay train. To what account is the man's expense chargeable?

(Submitted by J. H. McEwen, Auditor Disbursements, Nashville, Chattanooga & St. Louis Railway.)

Answer—The salaries and expenses of men in charge of cars sent over the road from storehouse to distribute supplies to agencies, should be charged to the proper material or stock accounts.

Second.

CLASSIFICATION OF OPERATING EXPENSES.

Adopted.

The following queries in relation to the Classification of Operating Expenses, submitted through the President, have been answered as follows, and such answers are submitted to the Association for approval:

Query 8—In the case of determining responsibility for equipment damaged or destroyed in wreck, to what account should the services of an Arbitrator be charged?

(Submitted by L. P. Ecker, Auditor, Hocking Valley R. R.)

Answer—The amount paid an Arbitrator for his services in determining the responsibility for equipment damaged in wreck should be charged to General Expense Account No. 51—"Law Expenses."

Query 9—To what account should be charged the amount paid as a reward for the detection of parties who burglarize a station?

(Submitted by L. P. Ecker, Auditor, Hocking Valley Railway.)

Answer—The amount paid as a reward for the detection of parties who burglarize a station is an incidental expense connected with the operation of the road, and may be properly charged to Conducting Transportation Account No. 35—"Loss and Damage."

Third.

PRELIMINARY INCOME ACCOUNT.

The following letter from the Statistician of the Interstate Commerce Commission to the President is submitted to the Association. Adopted.

ANN ARBOR, Michigan, May 14, 1902.

MR. H. C. WHITEHEAD, President, Association of American Railway Accounting Officers, Chicago, Illinois.

Dear Sir:—The Statistical Division of the Interstate Commerce Commission has always held to the rule that accuracy should not be sacrificed to speed, and largely on this account, the publication of the final volume is necessarily delayed. To obviate, in part, the criticisms to which the Division is thus exposed, we have for several years published a "Preliminary Income Account" giving the chief items of expenses and earnings of the carriers. This information has been taken from the annual report and our experience thus far has been that even such a statement could not be published before the November or December following the fiscal year to which the reports pertain.

It seems as though this preliminary statement ought to appear as early as September and with the assistance of the carriers this could be done. The purpose of this letter is to inquire if the carriers are willing to make a special statement of income and expenses prior to the filing of their regular annual reports? Blanks for this purpose would be distributed. The items called for would be:

- Mileage operated.
- Passenger earnings.
- Freight earnings.
- Total gross earnings, including other earnings from operation.
- Operating expenses.
- Net earnings.
- Income from other sources.
- Total income.
- Total deductions from income, excluding taxes.
- Taxes.
- Dividends.
- Surplus or deficit.

In regard to this communication the Committee recommends the adoption of the following resolution by the Association:

Whereas, It appears that it is impracticable for many roads to supply the information called for in advance of the rendering of the Annual Return it is considered by the Association that it would be superfluous for other roads to render the information to the Statistician at the time suggested by him.

For the Executive Committee,

C. G. PHILLIPS,

Secretary.

H. C. WHITEHEAD,

Chairman.

REPORT OF STANDING FREIGHT COMMITTEE.

1901-1902.

PERSONNEL OF COMMITTEE.

W. RANDALL, CHAIRMAN.
H. J. STIRLING, SECRETARY.

J. B. BROWNELL.....Chief Clerk, Del. & Hudson Co., Albany, N. Y.
J. W. COKE.....Auditor, Norfolk & Western Ry., Roanoke, Va.
C. H. DAVIS.....Auditor, Chicago & Alton Ry., Chicago, Ill.
THOS. EEDSON.....Frt. Acct. & Frt. Claim Agt., Mich. Cent. R. R.,
Detroit, Mich.
H. D. FOSTER.....Aud., Frt. & Tkt. Accts., Mo. Lines C., B. & Q. R. R.,
St Joseph, Mo.
C. W. GARDNER.....Auditor, M., St. P. & S. S. M. Ry., Minneapolis, Minn.
F. A. HEALY.....Aud., Atl. & West Point R. R. and Western Ry. of Ala.,
Atlanta, Ga.
J. C. HUNTER.....Asst. Frt. Auditor, C. & N. W. Ry., Chicago, Ill.
JEFFERSON JUSTICE.....Aud., Frt. Rec., Pennsylvania R. R.,
Philadelphia, Pa.
W. T. McCULLOCH.....Aud., Frt. Accts., N. Y. C. & H. R. R. R.,
New York, N. Y.
W. Q. MORCOM.....Auditor Frt. Rec., Mo. Pac. Ry., St. Louis, Mo.
W. RANDALL.....Aud. Frt. & Tkt. Accts., B. & M. R. R. in Neb.,
Omaha, Neb.
H. J. STIRLING.....Freight Auditor, U. P. R. R., Omaha, Neb.
C. J. WILDER.....Freight Auditor, So. Pac. Co., San Francisco, Cal.
BERTRAM YOUNG.....Aud. Frt. & Tkt. Accts., Del., Lackawanna
& Western R. R., New York, N. Y.



REPORT OF STANDING FREIGHT COM-
MITTEE

TO

THE ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING
OFFICERS,

AT

ANNUAL MEETING, May 28, 1902.

AS ADOPTED.

Mr. President and Gentlemen:

Your Standing Freight Committee has held two meetings since the last annual meeting of your Association, both in Chicago, Ill.; one December 11th, 12th and 13th, 1901, the other March 12th, 13th and 14th, 1902.

At the first meeting there were

PRESENT

Thos. Eedson,	W. T. McCulloch,
H. D. Foster,	W. Q. Morcom,
C. W. Gardner,	W. Randall,
F. A. Healy,	H. J. Stirling,
J. C. Hunter,	Bertram Young.
Jefferson Justice,	

ABSENT

J. B. Brownell,	C. H. Davis,
J. W. Coxe,	C. J. Wilder.

At the second meeting there were

PRESENT

J. W. Coxe,	Jefferson Justice,
C. H. Davis,	W. T. McCulloch,
H. D. Foster,	W. Q. Morcom,
C. W. Gardner,	W. Randall,
F. A. Healy,	H. J. Stirling.
J. C. Hunter,	

ABSENT

J. B. Brownell,	C. J. Wilder,
Thos. Eedson,	Bertram Young.

The subjects referred to your committee were given careful consideration at these meetings, and the following recommendations pertaining thereto are respectfully submitted:

First.

SEPARATE RECEIPT FOR FREIGHT AND CAR SERVICE
CHARGES WHEN THE LATTER ARE IN-
CLUDED ON WAY BILLS.

Adopted.

Letter from the National Association of Car Service Managers was referred to the Standing Freight Committee by action of the Association at its meeting in Denver, May 29th and 30th, 1901, as per last section on page 23, and first section on page 24, of the Sixteenth Report.

Letter is as follows:

"MR. C. G. PHILLIPS,
Secretary Ass'n of American Ry. Accounting
Officers.

"DEAR SIR:

"In behalf of the National Association of Car Service Managers we appeal to your Association for a ruling requiring freight agents to give separate receipts for freight and car service charges, when the latter are expensed upon freight waybills.

"This would enable the claim for refund of car service in such cases to be proceeded with independently of the claim for freight charges, and would, in a great many instances, avoid trouble and delay to the car service claim.

"It is of course understood that when car service charges are collected at the station where they accrue a separate receipt is always given; it is only in the case of car service charges being expensed upon waybill that the confusion arises. Very truly yours,

"A. G. THOMASON,
"Secretary N. Ass'n C. S. Mgrs."

The following is respectfully submitted:

WHEREAS, This proposition contemplates the issuance of

two freight bills for the same shipment, one for the freight Charges, the other for Car Service;

Resolved, It is the sense of this Association, that it is conducive of the best results, to, as far as possible, have but one freight bill for all amounts on any one shipment; but if, after the settlement, further car service accrues, it should be collected on separate bill.

Second.

LIGHT WEIGHING AND STENCILING OF FREIGHT CARS.

Referred to the Standing Freight Committee by action of the Association at its meeting in Denver, Colo., May 29th and 30th, 1901, as per second section on page 25 of the Sixteenth Report, as follows: Adopted.

"The Secretary submitted to the Association certain correspondence had by him with the Secretaries of the American Railway Association and the Master Car Builders' Association, respectively, in reference to resolutions adopted by this Association on the subject of light weighing and stenciling of freight cars at its annual meeting in 1899. Such correspondence was, on motion of W. Randall, referred to the Standing Freight Committee."

The recommendations of this Association, as per page 128 of the Fourteenth Report, were:

"1. That the correct light weighing and stenciling of freight cars is a matter of very great importance, and that it would pay the railroads of this country to go to considerable expense to have it done periodically and systematically by competent men.

"2. That freight cars, both home and foreign, irrespective of where they may be found, be weighed and stenciled once a year. Any car without stenciling should be immediately weighed and stenciled.

"3. That new cars be weighed and stenciled with the actual weight immediately before being put into service, and again when the stenciling is more than six months old.

"4. That cars which have received general repairs be weighed and stenciled, with the actual weight, immediately before being put back into service.

"5. That a reasonable and uniform charge be made, on the owning road, for the weighing and stenciling of foreign cars."

And the action of the American Railway Association,

as per paragraph 12 of the Code of Rules, adopted Oct. 24th, 1900, is:

"12. New cars shall be stenciled when built with actual light weight, date of weighing and capacity; and shall be re-weighed and re-stenciled at the end of the first and second years thereafter. Cars receiving repairs of such a nature as to change their weight shall be weighed and stenciled. New weights of foreign cars shall be reported to car owners."

And action of the Master Car Builders' Association, as per Rule 4, Section 15, Page 22, of the Code of Rules revised at Saratoga, N. Y., June, 1901, is:

"If the weight of a car is found to vary more than 500 pounds from the light weight stenciled on a car, a railroad company having the car in its possession, may weigh and re-stencil the car, making a charge for each car weighed and so reported. The railroad company making the bill shall notify the owner, giving the date and point at which the re-weighing was done.

"Cars undergoing extraordinary repairs, such as sills, re-sheathing, roofing, etc., should be re-weighed and re-stenciled by the company having the car in its possession at its own expense and the owner notified."

The following is respectfully submitted:

WHEREAS, This subject is of great importance, as under present conditions the revenue of the Railroads may not be properly protected, and as we feel that it is not fully covered by either of the rules of the American Railway Association or the Master Car Builders' Association;

Resolved, That the Secretary of this Association be instructed to communicate with those Associations and refer them to the recommendations of this Association, request them to reconsider the matter, and adopt rules covering each of the features mentioned therein.

Resolved further, That the Standing Freight Committee be instructed in the meantime to ascertain from the members of this Association what steps have been taken by their roads on the recommendation of this Association.

Third.

THE "AMOUROUS" WAYBILL.

Adopted

Originally submitted by Mr. R. S. McIver, Auditor of Receipts of the "Plant System," and referred to the Standing Freight Committee by President Ogden; "The Amorous Waybill" having originated with Mr. M. F.

Amorous, President of the Sparks, Moultrie & Gulf Railway.

Action of the Association at the Denver meeting on May 29 and 30, 1901, as per page 87 of the Sixteenth Report, was as follows:

Resolved, That no change in the Standard Form be recommended at this time; and

Resolved further, That no change be made in the Association plan of holding the Receiving Road responsible for the collection of the proper revenue, as outlined in the Synopsis of May, 1898, page 40, paragraph 5, as follows: "The Receiving Road shall be held responsible for the collection of the proper revenue."

Since that action further correspondence from Mr. M. F. Amorous, President of the Tifton & Moultrie and Sparks, Moultrie & Gulf Railways, asking for a re-hearing on the subject, was submitted to the Standing Freight Committee by letter from President H. C. Whitehead to Chairman W. Randall, dated Chicago, Ill., June 15, 1901.

On invitation, Mr. M. F. Amorous appeared before the committee at the meeting held in the Auditorium Hotel Annex, in Chicago, Ill., Dec. 11, 1901, and gave a full explanation thereon, after which the following is respectfully submitted:

Resolved, That after considering the further explanation offered by President M. F. Amorous, this Association finds that the Standard Waybill more nearly meets the general requirements, and therefore confirms its action on this subject at the Annual Meeting held in Denver, May 29th and 30th, 1901, as stated above.

Fourth.

UNIFORM WAYBILLING FOR STOP-OFF CHARGES ON FREIGHT EN ROUTE.

Submitted by Mr. E. J. Leahy, Freight Accountant of the C. H. & D. Ry., in his letter to President H. C. Whitehead, dated Cincinnati, Ohio, June 11, 1901, and referred by President Whitehead to the Standing Freight Committee in letter to W. Randall, Chairman, dated Chicago, Ill., June 15, 1901.

Referred back
to Committee.

Mr. Leahy's recommendation is as follows:

"The wide diversity of methods for taking care of Stop-Off Charges and other miscellaneous expenses

occurring in the movement of freight traffic on through billing between Association roads, prompts me to respectfully request that a uniform rule be adopted, and to that end I would suggest the following:

"Circular to Agents.

"When cars are to be stopped off en route, agents will plainly note this fact on the face of billing, stating at what point and for what purpose stop is to be made, and also from whom and at what point Stop-Off Charges are to be collected.

"Stop-Off Charges must always be placed in the Freight Column of the waybill. If, however, collection is made at the Billing Point, the Billing Agent should show the amount collected in both the 'Freight' and 'Pre-paid' columns on his waybill. If collection is made at the station where car is stopped, the agent at that point will make a prepaid credit waybill to destination if through billing prevails, and if not, up to the junction of non-through billing connection, for the amount of the Stop-Off Charges, being careful to note on the original billing reference to his credit waybill.

"When billing does not cover the cost of Stop-Off, for cars stopped in transit, the Delivering Agent must add the amount of same to the waybill as a separate item in the 'Freight' column and issue Correction Notice.

"On Junction Settlement, Through Billing whereon the division of revenue is shown, the charges for Stop-Offs should be added to that Road's portion on whose tracks the stop was made.

"The original waybill must always accompany the car that is to be stopped en route.

"As for other miscellaneous items of expense in connection with transportation of freight, such as icing, crating, boxing, etc., which are to be collected from the shippers or consignees, these should be billed in the same manner as Stop-Off Charges, by adding, as separate items, in the 'Freight' column on the waybill."

The following is respectfully submitted:

WHEREAS, This covers two propositions:

- 1st. Instructions on waybill providing for the stopping of the car en route, and
- 2nd. Providing a uniform method of showing on the

waybill charges for stoppage, or other miscellaneous expense.

Provision for instructions to stop cars en route is already made in the heading of the Standard Waybill.

In regard to showing the charges on waybills:

Resolved, That when a stop is to be made or any miscellaneous expense incurred en route, it should be described in the "Articles" column of the waybill, with a separate rate and authority therefor, and the amount shown in the Freight Charges column.

When stopping instructions are given to the Forwarding Agent, he should make these entries on the waybill; and when they are received en route, they should be entered by the agent where the stop is made. When the charges are collected at shipping point, they should also be shown in the "Prepaid" column; if collected at the stopping point, agent there will make a "Prepaid Only" waybill to destination for the amount, giving reference to same on the regular billing, or on the waybill carrying the car.

Fifth.

QUALIFIED RECEIPTS ON BILLS OF LADING FOR PREPAID FREIGHT CHARGES.

Submitted by Mr. H. J. Stirling, Freight Auditor, Union Pacific Railroad, in letter dated Omaha, June 10, 1901, and referred by President Whitehead to Standing Freight Committee in letter to Mr. W. Randall, Chairman, dated Chicago, Ill., June 15, 1901. Adopted.

Mr. Stirling's letter is as follows:

"Paragraph 4, Page 34, of the Synopsis of Decisions and Recommendations to May, 1898, reads as follows:

"Received, \$....., to apply in prepayment of the charges on the property described above.

.....Agent."

"We have tried to carry out the 'Association Plan' of giving 'Qualified receipts' for amounts received in prepayment of freight charges on freight forwarded, but, after a fair trial, are satisfied, that in a large number of cases, especially in the larger cities, it not only is not being carried out, but also cannot be, without detriment to the service.

"Among the reasons for the above are:

"1st. Many of the shippers in large cities are carried

on the 'Accommodation list,' and settlements are made with them daily. They mark the Bills of Lading 'Pre-pay' or 'Prepaid,' and send the freight, with the Bills of Lading (bound in books) to the station by draymen, who are not entrusted with money to pay the freight charges, but who must bring back receipts with them for the freight delivered.

"2d. Many shippers send their freight to the stations by the different Transfer Companies, who do not handle the money themselves, but who must return the receipts to the shippers for the goods delivered. Sometimes they take the receipt books back with them, and sometimes, I believe, they gather them up from the railroad companies in the morning.

"In these cases, the receipts show charges 'Prepaid,' in order to let shippers dispose of their account with consignee, but do not state the amounts, as no money has been received, and it is the practice to have the bill clerks insert on the 'Shipping Orders' the amount waybilled as prepaid, from which freight bills are made against the shippers for the prepaid money, and settled with other freight bills; and this plan of collecting later from the shippers is more satisfactory to them also, because the railroad companies, on their freight bills for the prepaid money, set out the amounts prepaid on each class, and thus, it can be the more readily checked by shippers, while the information usually endorsed on the Bill of Lading is not given in detail by classes, etc.

"Another reason why, in large places, the 'Qualified receipt' is not being given is, that responsible shippers who bill their freight 'Prepaid,' insist that it shall be prepaid through to destination. They don't want trouble with their patrons, which is sure to arise if an additional amount is to be collected at the other end. They say, if a mistake has been made it must be settled with them, and they are usually ready to rectify any error made in the first place.

"In view of the above, it seems to me that the rule is impracticable, and either should be modified so that it can be lived up to without detriment to the service, or cancelled; and I would suggest that you refer the matter to the Standing Freight Committee for their action and report thereon to the Association at its next meeting."

Careful investigation shows that the qualified receipt,

by the use of the words, "to apply," is used by a number of roads without detriment to the service, and seeing that the qualification is perfectly optional, your committee would respectfully submit the following:

Resolved, It is deemed inadvisable to make any change in the Association plan of giving a qualified receipt for money received in prepayment of freight charges.

Sixth.

NAME OF WAYBILLING ROAD ON IMPRESSION COPIES OF WAYBILLS.

Submitted by Mr. H. J. Stirling, Freight Auditor, Union Pacific Railroad, in letter dated Omaha, June 25, 1901, and referred by President Whitehead to the Standing Freight Committee in letter to Mr. W. Randall, Chairman, dated Chicago, Ill., July 1, 1901. Adopted.

Mr. Stirling's letter is as follows:

"I am satisfied that Interline billing between railroad companies would run much smoother if the forwarding road would take pains to see that the name of the road was plainly shown on the impression copies of the waybills. The printer's ink on the original waybill does not come through more than one or two impressions at the most, and the impression copy sent to the intermediate roads has practically nothing on it to identify the maker of the waybill; therefore, junior clerks who do the filing of these waybills have to guess at the forwarding road by the serial letter prefixed to the number thereof, which is a pretty difficult matter with the best of us, when waybills could start from large stations, such as Chicago, New York, Boston, etc., over any one of several railroads.

"The result is, an inconvenience to the road receiving such tissues, and also a source of annoyance and extra work to the road issuing them, for the reason that they are sometimes filed with the impression copies of a wrong road; and, the receiving road, when it discovers that they are missing, immediately jumps to the conclusion that they were not received, and request is sent to forwarding road for copy; then arises trouble at once, because the forwarding road is satisfied that they did send copies, and don't think they ought to be made to furnish extra copies, owing to what appears to

them to be carelessness of the road filing them; and, it seems to me that the Association should formulate a plan for the betterment of conditions in this matter; and I would request that the subject be submitted to the 'Standing Freight Committee' for a resolution to be presented to the Association at its next meeting."

The following is respectfully submitted:

WHEREAS, Rule 3 of the REVISION UPON PRESENT LINES OF WHAT IS COMMONLY TERMED "THE NIAGARA FALLS PLAN OF AUDIT OFFICE SETTLEMENT," on page 109, of the Thirteenth Report, provides that

"The accounting officer of the forwarding road shall send daily to the accounting officer of each road over which the waybill is routed, a legible copy thereof;
* * *

Resolved, That the words "showing the name or initials of the forwarding road plainly printed or stamped thereon," be added immediately after the words "a legible copy thereof," making the rule read thus:

"The accounting officer of the forwarding road shall send daily to the accounting officer of each road over which the waybill is routed, a legible copy thereof, showing the name or initials of the forwarding road plainly printed or stamped thereon; * * *

Seventh.

UNDERCHARGES COLLECTED BY THE WESTERN RAILWAY WEIGHING ASSOCIATION AND INSPECTION BUREAU- METHOD OF SETTLEMENT BETWEEN CARRIERS.

Adopted.

Correspondence between Mr. F. Nay, Auditor of Minneapolis & St. Louis Railroad; Mr. W. F. Broeksmitt, Freight Auditor, Burlington, Cedar Rapids & Northern Railway; Mr. H. D. Foster, Auditor, Freight and Ticket Accounts, Mo. Lines of the C., B. & Q. R. R.; and Mr. George L. Carman, Supt. Western Railway Weighing Association and Inspection Bureau, on the subject of "Method of Adjustment between carriers, of undercharges collected by the Western Railway Weighing Association and Inspection Bureau."

Some Auditors claim that it should be done by means of Bill and Voucher; others claim that it should be done by Interline Correction Account.

• Referred to the Standing Freight Committee by the President of the Association in his letter to Mr. W. Randall, Chairman, dated July 22, 1901, for recommendation on the subject.

The following is respectfully submitted:

WHEREAS, An investigation shows that a diversity of methods of settlement exists between Weighing and Inspection Bureaus and Carriers; and

WHEREAS, Uniformity is very much to be desired, and further investigation is necessary, your Committee therefore respectfully asks for more time.

Resolved, That more time be granted.

Eighth.

UNIFORM WAYBILL.

Originally submitted by Mr. L. A. Robinson, Comptroller, C., St. P., M. & O. Ry., in letter to President Ogden, dated Aug. 20, 1900, and referred by him to the Standing Freight Committee in letter dated Nov. 27, 1900. Adopted.

The action of the Association as recorded under Subject No. 4, Page 87, of the Sixteenth Report, is as follows:

"The proposed form of waybill in its essential features is in conformity with the Association Standard; therefore,

"Resolved, That, inasmuch as most of the roads in the Association have already adopted, and are now using waybills for interline business, that embody the essential features of our Association waybill, this Association recommends that no change be made in the Standard Form at this time."

Since, then, some further correspondence has been referred by President H. C. Whitehead to the Standing Freight Committee in letter to Mr. W. Randall, Chairman, dated Chicago, Ill., Aug. 9, 1901.

The following is respectfully submitted:

WHEREAS, The proposition of a general improvement in the Association Standard Waybill is to be considered under Subject No. 9;

Resolved, That this subject be taken into consideration in connection therewith.

STANDARD WAYBILL FOR AUDIT OFFICE SETTLEMENTS.

Approved.

Submitted by Mr. H. J. Stirling, Freight Auditor, Union Pacific Railroad, and referred to Standing Freight Committee by President Whitehead in letter to Mr. W. Randall, Chairman, dated Chicago, Aug. 8, 1901.

Mr. Stirling's letter is as follows:

"The present standard form of waybill was adopted by the Association some years ago, and a large number of roads are using it; some, however, have only adopted its essential features, varying somewhat from the real form to meet local conditions; but nearly every year one or more roads have offered other forms of waybills, which they have believed to be an improvement on the standard.

"Amongst those offering suggestions, were some of the largest, and therefore, representative roads, from different parts of the country; and two years ago ten roads, many of them amongst the largest in the north-west and western territory, had a meeting in St. Paul on the subject, in which they made up a form of waybill and presented to the Association for consideration. But the Association has declined all of these suggestions on the theory that the improvements were not of vital importance, and it was deemed inadvisable at the time to make any change in the standard form, thinking that such a course might cause other roads to feel that our standard blanks were not of sufficient stability to justify their adopting them.

"It seems to me, however, that if, after a fair trial, a standard waybill blank is found to contain features that are not quite satisfactory, or does not provide for information which it is necessary to have, such as additional blank spaces for routing, junction station stamps, etc., owing to Interline waybilling having been extended from the Atlantic to the Pacific, and also the present necessity for showing "Train Tons" on a waybill, which was hardly thought of at the time the standard form of waybill was adopted, but which has since become part and parcel of the regular system of railroad accounting, then I believe the standard form should be carefully revised and a new one adopted which will embody any improvements necessary to bring it up to date, and I

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WHEN MAKING IMPRESSION COPIES, LEAVE AT LEAST ONE AND ONE-HALF INCHES AT THIS SIDE OF TABLE FOR FILING

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A. 0. 11. 12

THE UNITED STATES OF AMERICA

DEPARTMENT OF THE ARMY

OFFICE OF THE ADJUTANT GENERAL

TO THE SECRETARY OF THE ARMY
FROM THE ADJUTANT GENERAL
SUBJECT: [Illegible text]

[The following section contains several paragraphs of text that are mostly illegible due to the quality of the scan. The text appears to be a formal report or memorandum.]

would suggest that the matter be referred to the Standing Freight Committee with instructions to take the subject up with all lines in the Association and call for suggestions; and then make therefrom an improved form of waybill to be presented to the Association for consideration and adoption at its next meeting."

The following is respectfully submitted:

WHEREAS, Conditions have greatly changed since the Standard Waybill was adopted by the Association ten years ago, and a revision has been requested so that the waybill in use shall conform to present conditions;

Resolved, That the accompanying form of waybill be approved and adopted as the Association Standard.

NOTE.—The same form, with the provision for division of earnings between roads, in lower right hand corner, as illustrated on page 78 of the Synopsis to May 1898, inclusive, will also apply for Junction Settlements.

Tenth.

BILLS OF LADING-UNIFORM BLANK.

Submitted by Mr. H. J. Stirling, Freight Auditor, Union Pacific Railroad, and referred to Standing Freight Committee by President H. C. Whitehead in his letter to Mr. W. Randall, Chairman, dated Chicago, Oct. 1, 1901. Adopted.

Mr. Stirling's letter is as follows:

"The Bills of Lading are probably as far from uniformity, if not more so, than any other feature of railroad accounting, varying in size, form, and color, in almost every way conceivable. Some of them are issued by railroad companies, others by private firms, who, for special reasons, wish to use their own blanks, no two being alike; the wording thereon also, varying from practically nothing at all on one blank to a whole epitome of rules, regulations, laws, etc., in fine printing on another.

"A month's gathering of them at a large station resembles a great big heap of scrap paper, more than anything else, despite a studied attempt to put them to-

gether neatly and in order, and I understand that a movement is on foot in the 'Local Freight Agents' Association' looking toward a betterment of these conditions, which, it seems to me, makes it a propitious time for our Association to also take up the subject, and see if a uniform blank, as to size and general conditions, cannot be agreed upon, and put into effect, whether printed by railroad companies or by private firms.

"If this meets with your approval, I would suggest that you refer it to the 'Standing Freight Committee' for their suggestions and recommendations thereon to the Association at its next annual meeting."

The following is respectfully submitted:

WHEREAS, This Association has already passed upon the receipt form for charges, which is the only portion of a Bill of Lading form in which the Accounting Department is directly interested;

Resolved, That no further action be taken.

Eleventh.

INTER-ROAD SWITCHING CHARGES AT JUNCTION POINTS
AND TERMINALS.

Adopted.

Submitted by Mr. G. B. Dunbar, Asst. Gen. Auditor, Chicago, Burlington & Quincy Railroad, and referred to the Standing Freight Committee by President H. C. Whitehead in his letter to Mr. W. Randall, Chairman, dated Chicago, Ill., October 11, 1901.

Mr. Dunbar's letter is as follows:

"It has occurred to me that the subject of interline waybilling of switching charges would be an interesting one for the 'Standing Freight Committee' to take hold of. I believe that this matter has never been before the Association. You will probably recollect that a number of years ago such a plan was given a trial at Kansas City, but was finally given up on account of the fact that all the roads would not join in it. I have always believed that interline waybilling of switching was the logical way to handle collections between roads of such charges, and I should be glad to have the 'Standing Freight Committee' go into this subject thoroughly and make a report upon it to the Association."

The following is respectfully submitted:

WHEREAS, Investigation into this subject shows diversity of methods and of opinions, and as it is of great importance, your Committee respectfully requests more time for further investigation.

Resolved, That more time be granted.

Twelfth.

AUTHORITY FOR RATES ON WAYBILLS.

Question: Whether it is necessary and advisable that regular tariff numbers, as well as special rate numbers, special contract numbers and percentage division numbers should be quoted on waybills? Adopted.

The action of the Association on this subject, as recorded under Subject No. 8, Page 115, of the Thirteenth Report, is:

"Resolved, That it is advisable and important that the regular tariff numbers, as well as special rate numbers and special contract numbers, should be noted in the rate column of all waybills. And be it further

"Resolved, That when percentage divisions and proportions due roads are shown on fast freight line and other interline waybills for the purpose of settlements between roads at junction points, the percentage division numbers should be noted in the space devoted to earnings over the word 'roads.'"

Correspondence between Mr. C. W. Gardner, Auditor, M., St. P. & S. S. M. Ry., and W. Randall, Auditor, Freight and Ticket Accounts, B. & M. R. R. in Nebraska, referred to the Standing Freight Committee by President Whitehead in his letter to W. Randall, Chairman, dated at Los Angeles, October 31, 1901, indicates that many roads are not showing their authorities on waybills in accordance with that resolution, and suggests that all roads be urged to conform therewith; or, if there are reasons why this should not be done, then the resolution of the Association should either be amended or cancelled, as the case may require.

The following is respectfully submitted:

WHEREAS, The value of the information given does not compensate for the extra labor and consequent expense in quoting regular tariff numbers on waybills; and

WHEREAS, The use of regular tariff numbers on waybills may lead receiving agents and revising clerks into passing the rate as shown by forwarding agents, without ascertaining whether or not the correct tariff has been used; and

WHEREAS, Showing special contract numbers or reference thereto on waybills is not always advisable;

Resolved, That the first paragraph of the resolution of the Association, Subject No. 8, page 115, of the Thirteenth Report, be amended to read:

"Resolved, That it is advisable to show the authority for special rates ONLY, in the rate column on waybills, as follows:

"On Interline waybills, the initials of the road authorizing the special rate, and its number.

"On Local waybills, the special rate number, or the name of the officer authorizing it."

Thirteenth.

FREIGHT BILL FORM FOR INDELIBLE PENCIL, PEN OR TYPEWRITER USE.

Adopted.

Submitted by Mr. H. A. Dunn, Auditor, Central of Georgia Railway Co., in his letter to President H. C. Whitehead, dated Savannah, Ga., Nov. 29, 1901, and referred to the Standing Freight Committee by President Whitehead, in his letter to W. Randall, Chairman, dated Chicago, Dec. 4, 1901.

Mr. Dunn's letter is as follows:

"While concurring in the attitude of the Association toward proposed minor changes in its standard forms, yet I am of the opinion that a freight bill which can be used advantageously with indelible pencil, pen, or typewriter is so desirable that such a form should be adopted by the Association as a recommendation to its members, as a substitute for the present standard form 109.

"Speed in the preparation of freight bills is a desideratum, because the unloading and delivery of freight is frequently delayed for their completion. It has been demonstrated that, with a form suited to the purpose, greater speed in the preparation of freight bills can be accomplished on standard typewriting machines than under any other known process, to the extent of at least 25 per cent. That the Association standard form is not adapted to use on typewriters is evidenced by the fact that it is not used where that process is employed for the preparation of freight bills.

"Another reason why some change in the Association standard form seems desirable lies in the fact that, by carriers generally, it has probably been less copied than any other of the Association's standard forms.

"I beg leave to request that you submit this communication and the suggested form of freight bill herewith enclosed to the Standing Freight Committee for consideration, and a recommendation at the next annual

meeting upon its substitution for the present standard form 109.

"I would like to call the attention of the Committee to the fact that after the first line of the form has been properly set on a standard typewriting machine, no other adjustment of the form will be necessary during its preparation.

"I would like to also say to the Committee that the form submitted has been in use by the Central of Georgia Railway and the Ocean Steamship Company of Savannah for about a year, and the experience has served to demonstrate its advantages where typewriters are used, without revealing any disadvantages under any other process."

The following is respectfully submitted:

WHEREAS, The present form of standard freight bill does not meet present requirements; and

WHEREAS, This is an important subject, and there being a diversity of opinion as to the form and information that should appear on a standard form of freight bill to meet general requirements, your Committee respectfully asks for further time.

Resolved, That further time be granted.

Fourteenth.

UNIFORM CARD WAYBILLS.

Submitted by the Railway Transportation Association to Mr. H. C. Whitehead, President Association of American Railway Accounting Officers, in letter of Mr. E. W. Farnham, President of the Railway Transportation Association, dated Chicago, Oct. 17, 1901, and referred to the Standing Freight Committee in letter from Mr. C. G. Phillips, Secretary of the Association, to W. Randall, Chairman, dated Chicago, Dec. 5, 1901.

President Farnham's letter is as follows:

"CARD WAYBILLS.

ASSOCIATION FORM NUMBER III.

"Suggested Uniform "Running Card Bill."

"The following preamble and resolution was unanimously adopted at the last meeting of the Railway Transportation Association held at Niagara Falls, N. Y., July 17, 1901:

"As will be remembered by the members of this Association, this subject had very thorough discussion at our Detroit meeting in July, 1900, at which time it was referred back to the Committee for further consideration

and investigation by them, to be reported upon at the next meeting. (Page 47, Minutes of Detroit meeting.)

"Your Committee begs to report that, inasmuch as this subject has received very careful consideration and thorough discussion at two or three of our meetings without resulting in any action, for the reason that there seems to be diversified opinions as to what department should be considered the proper department to handle such matters; from the fact that what is termed a card waybill is in reality no waybill at all, but an expedient used in a majority of cases to facilitate the handling of through carload freight, which should more properly be termed a "running card" or "conductors' car movement card." Therefore your Committee submit the following resolution as being in line with our general action in such matters, and as being the proper course for our Association to pursue at this time:

RESOLVED, That it is the sense of this Association that the President be and is hereby requested to communicate with the President of the American Railway Accounting Officers, presenting a copy of this preamble and resolution, requesting the latter Association to appoint a committee to confer with the Committee of this Association, with a view of agreeing upon and adopting a 'running card' or 'conductors' car movement card,' which may be universally adopted, designed to be used for all lines members of the said Association for the through handling of the said carloads, such form to be in accordance with the general views of the Operating Department, as well as to meet the views of the Association of American Railway Accounting Officers' demands for Auditing Department use.

"Pursuant to the resolution, I beg to submit same for your consideration as to whether it is within the scope of your Association to appoint such a committee to confer with the Car Service Committee of our Association, looking towards the adoption of a uniform car card, commonly termed "card waybill."

"In order that you may better understand the position

of the various members of our Association, we also send you copies of the minutes of our meetings held in Detroit, July, 1900, and in Cincinnati, January, 1901. The discussion will be found upon the pages marked

The following is respectfully submitted:

WHEREAS, This subject was taken up with the Railway Transportation Association, and they agreed to submit specific criticism of the present standard form of card waybill, but it was not received until after the meeting of the Standing Freight Committee had adjourned; your Committee would respectfully request more time.

Resolved, That more time be granted.

Fifteenth.

JUNCTION FREIGHT SETTLEMENTS.

Submitted by Mr. J. W. Coxe, Auditor, Norfolk & Western Ry., in letter dated Roanoke, Va., Dec. 9, 1901, and referred to the Standing Freight Committee by President Whitehead in letter to Mr. W. Randall, Chairman, dated Chicago, Ill., Dec. 20, 1901. Adopted.

Mr. Coxe's letter is as follows:

"There are one or two matters I should like to have taken up at the meeting of the Freight Committee, one of which is the desirability of greater uniformity in the matter of Junction Settlements for Freight Interchanged. Our plan at the Eastern junction points has always been to settle by Balance, the debtor road furnishing a check or draft for the Balance. Since we have been interchanging freight with our various connections at Columbus and Cincinnati, I find that a variety of methods exist, and with all our connections at Columbus we have until very recently been forced not to settle by Balance, but the agent of each company gives to the agent of the company with which he has interchanged freight, a draft for the advance charges on freight coming to him, less the prepaid on freight he delivered to the same connection, so that, if we owed, say the Big Four \$500, and they owed us \$475, we would give them a check for \$500, and they would give our agent a draft for \$475, instead of our giving them a check for the net difference of \$25. We found, furthermore, with one of our most important connections, with which we interchange freight at three points in Ohio, that a separate and distinct plan prevailed at each point. We took the

matter up with a view of improving the situation, and have recently come to an understanding with one of the important lines at Columbus to settle by Balance. I merely mention this to show that we are not observing the recommendations of the Accounting Association, and this same trouble seems to exist with a great many of its recommendations, that while they are made, they are not carried out."

The following is respectfully submitted:

This subject appears to be fully covered by the Association, see Synopsis of Decisions and Recommendations to May, 1898, last paragraph, page 49, viz., "That the agent of the debtor road, unless otherwise arranged, make draft on the Treasurer of his Company for The Agreed Balance," and no further action seems necessary except to earnestly recommend that the plan provided be followed, which we believe will fully overcome the difficulties mentioned.

Sixteenth.

SHOWING PREVIOUS WEIGHING ON REBILLING.

Adopted.

Submitted by Mr. J. W. Coxe, Auditor, Norfolk & Western Ry. Co., in letter dated Roanoke, Va., Dec. 9, 1901, and referred to the Standing Freight Committee by President Whitehead in letter to Mr. W. Randall, Chairman, dated Chicago, Ill., Dec. 20, 1901.

Mr. Coxe's letter is as follows:

"In connection with the waybilling of freight and delivery of shipments thereunder, one of the annoying features we experience on shipments from the West is the failure of rebilling agents to indicate on their waybill the fact that the shipment has been weighed on some railroad scales. For this reason we are submitted to unnecessary delay and expense in the delivery of freight; whereas, if the fact of the weighing could be clearly indicated in their rebilling of the freight, the delivery would be expedited and conflict of weights avoided.

"We are always willing to accept railroad weights and would prefer not to reweigh the freight, but our trouble has been to get the fact of the freight having been weighed so indicated on the billing as to make it plain to the delivering agent."

The following is respectfully submitted:

WHEREAS, There sometimes is expense and delay in delivering carload shipments at terminal points, resulting from the scale weighing en route not being clearly indicated on rebilling, at junction points,

Resolved, That this Association urgently recommends that all roads direct the attention of Junction Agents to the importance of showing the point of weighing on transfers, and on rebilling.

Seventeenth.

PREFIXES TO WAYBILL NUMBERS.

Referred to President H. C. Whitehead by Mr. W. J. Healy, Auditor Freight Receipts, A. T. & S. F. Ry., in letter dated Topeka, Kan., Nov. 8, 1901, and by President Whitehead to the Standing Freight Committee in letter to Mr. W. Randall, Chairman, dated Chicago, Nov. 16, 1901. Adopted.

Mr. Healy's letter is as follows:

"I want to call your attention to a growing trouble with some lines, owing to the increased demand for through billing and interline settlements, one that is giving railroads no end of bother, namely, the use of letters as prefixes to waybill numbers, to identify them.

"To illustrate:

"A through billing circular before me gives initials 'K. X.' to all stations on a certain division, and 'K. H. L. X.' to all stations on another division; this owing to moving via different junctions.

"In the same circular we find 'R. G. U.' to a certain portion of a road, 'A. T. D.' to another portion, 'R. G. R.' to another portion, 'A. T. M.' to another, 'A. T. R.' to another, and 'R. C. N.' to another, making six sets of prefixes via as many different routes, to points on the same line.

"You can readily see that this is not only annoying and tending to confusion, not only on the part of the billing agent, but all along the line to destination, as to make a correct record, all these initials must be written as a part of the waybill number, and it is safe to say that it is not done in all cases.

"The practice on this line is to use the initials of the road the waybill is made to. Those made to points on the Denver & Rio Grande carry the prefix 'D. R. G.'; to Rio Grande Western points, 'R. G. W.'; to Chicago

and Alton, 'C. & A.'; to Chicago, Rock Island & Pacific, 'C., R. I. & P.', and so on. We do not find as much trouble as other lines, as the initials of the road waybilled to identify the waybills at once, and all the clerks and others handling have no difficulty in locating.

"To bring the subject up, I would propose:

"First: All local waybills of each station to be numbered, beginning with one and to run consecutively each month, or, if preferred, begin with one the first of each year, and run consecutively throughout the year, without any prefix.

"Second: All interline waybills of each station to be numbered, beginning with one and run consecutively throughout the year with the prefix 'F.' Thus, 'F1,' 'F2,' 'F3.' The prefix 'F' signifying 'Foreign.' No. 'F1' might be to Southern Pacific point, 'F2' to a C., M. & St. P. point, 'F3' to a B. & M. point, 'F4' to a C., B. & Q. point, etc."

In this connection the following preamble is offered:

The use of a prefix to interline waybill numbers for the purpose of designating the transportation company on which the waybill is intended to terminate, is very helpful in railroad accounting, but the one prefix should be used by all alike, to designate the one transportation company, and it should not be used as a prefix for any other purpose; and additional prefixes should not be used for the purpose of conveying information as to routing, junction stations, etc., as that tends to confusion.

As an illustration, if the letter "P" be used to indicate an interline waybill destined to a station on the Pennsylvania Railroad, then that letter should be used as a prefix to the numbers on all interline waybills made for any station on the Pennsylvania Railroad, and should not be changed, no matter where made, nor how often the freight is diverted, and the transportation company on which the waybill terminates, if diverted en route, should report it under its original prefix and number. Then each transportation company interested therein would instantly know where the waybill was to be found in their records and files.

To make this uniform the Association of American Railway Accounting Officers should designate a letter or letters to distinguish each transportation company

coming within its province, and should issue a chart, containing the characters so assigned, to all transportation companies, to be used by them for the purposes indicated.

As there are only twenty-six letters in the alphabet, a single letter could be used to designate each of the larger transportation companies for which the greater number of interline waybills would be made; after that, a combination of two letters could be used, which would provide for a majority of all transportation companies, as two letters with the original twenty-six will form seven hundred and two different combinations; but as there are more than seven hundred and two transportation companies in the country, if this plan were made general, the remainder could be designated by a combination of three letters.

By starting with a single letter for the larger transportation companies and descending the scale toward the smaller ones with a combination of two letters, the remaining transportation companies for which three letters would be used, would be those for which few interline waybills would be made; and it would not work a hardship on them, because they would only use the prefixes in reporting the waybills on their interline abstracts, and then only at the top of each page or abstract. The parties chiefly using the letters would be the makers of the waybills.

If such distinguishing letters were agreed upon, printed by the Association, and used uniformly, every station-man and freight accountant would soon learn all the combinations with which his company had any interchange business.

The following is respectfully submitted:

WHEREAS, The use of so many letters prefixed to interline waybill numbers, for the purpose of designating the junction stations and roads over which a waybill will pass from originating point to destination, is cumbersome and confusing, owing to the fact that they are nearly meaningless to everybody except a few persons on the road on which the waybill is made, as each road has a series of its own for designating other roads; and

WHEREAS, The use of such letters to designate junctions or roads over which the freight is to pass cannot be relied upon to give the information on account of freight being so frequently diverted en route; therefore,

Resolved, That it is the sense of this Association that serial letters prefixed to interline waybill numbers be used ONLY for the purpose of distinguishing the ROAD on which the waybill is intended to TERMINATE, and that the one designating character for any one road be used by all roads alike.

Resolved further, That this Association assign to each road or transportation company, designating letter or letters, to be used as prefixes on interline waybills, and that the Standing Freight Committee be instructed to formulate, and issue for immediate use, a chart assigning a prefix to each transportation company, in line with the preamble and these resolutions, and report the same to the next meeting of this Association.

Eighteenth.

UNIFORM BLANKS FOR STATING ACCOUNTS AGAINST THE UNITED STATES GOVERNMENT.

Referred to the
Special
Committee on
Government
Transportation.

Referred to the Standing Freight and Passenger Committees by resolution of the Association on page 58 of the Sixteenth Report, as follows:

"Resolved, As it seems desirable that there should be uniformity between carriers in blanks used in settlements with the Government, the formulation of such blanks is referred to the Standing Freight and Passenger Committees of the Association."

The following is respectfully submitted:

BLANKS FOR GOVERNMENT BILLS OF LADING.

WHEREAS, The Government Bills of Lading, Forms 78 and 79, seem to meet all purposes;

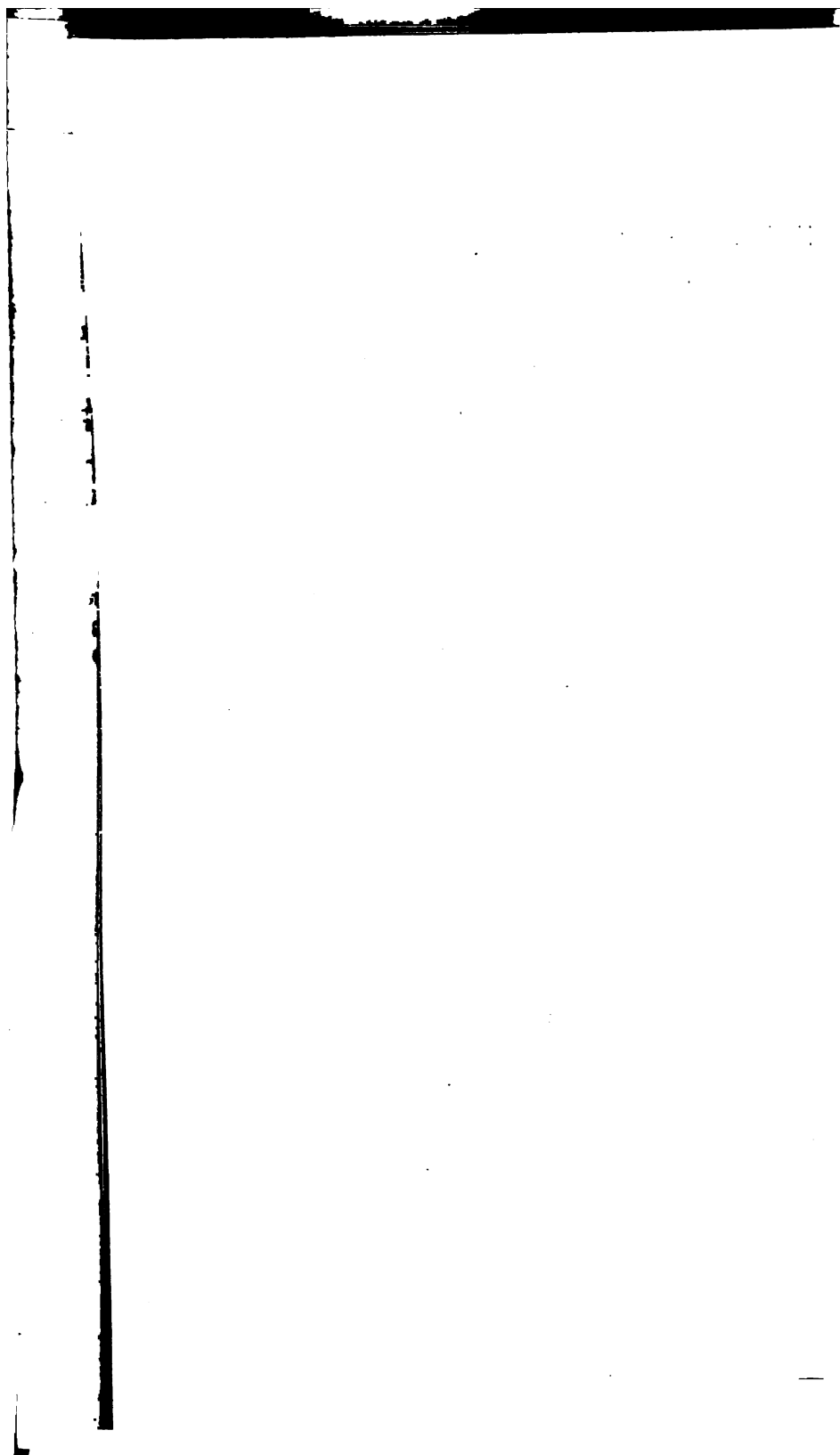
Resolved, That this Association approves the present forms of Government Bills of Lading for the purposes for which they are intended.

BLANKS FOR BILLS AGAINST THE UNITED STATES.

WHEREAS, There are a number of different forms of blanks in use by the United States in settlement of their accounts with Railroad Companies, and it would be much more convenient for all if a uniform blank could be agreed upon, adopted and used for the purpose; and

WHEREAS, It would also greatly facilitate settlements with the United States if the Railroad Companies would adopt the same form in rendering their bills against the Government; therefore

Resolved, That the Blank Form, as submitted herewith, be adopted as the standard blank for statement of



freight accounts against the United States; the use of the stub or coupon being left to the discretion of the individual companies.

Nineteenth.

UNIFORM CLASSIFICATION FOR GOVERNMENT FREIGHT BUSINESS.

Submitted by Mr. W. Randall, Auditor Freight and Ticket Accounts, B. & M. R. R., in Nebraska, in his letter to Mr. H. C. Whitehead, President, dated Omaha, Nov. 18, 1901, and by President H. C. Whitehead to the Standing Freight Committee in his letter to Mr. W. Randall, Chairman, dated Chicago, Dec. 2, 1901.

Adopted and
Secretary
Directed to
Communicate
the Attitude of
the Association
to Freight Traffic
Departments and
Freight Traffic
Associations.

Mr. Randall's letter is as follows:

"I enclose you memorandum on the subject of a Uniform Classification for Government Freight Business, which I would like you to submit to the Standing Freight Committee for their consideration and report to the next annual meeting."

MEMORANDUM.

UNIFORM CLASSIFICATION FOR GOVERNMENT FREIGHT BUSINESS.

Page 26 of the Fifteenth Report reads:

"Resolved, This Association endorses the following propositions of the Board of Quartermasters:

1. * * * * *, and
2. Further believes as a principle of good accounting that but one bill of lading and one transportation request covering the transportation of War Department freight and passengers from shipping point to destination, be issued."

Page 55, Paragraph 3, of the Sixteenth Report reads:

"That Government freight covered by a through bill of lading should be covered by a through interline waybill, reading from originating point to destination of the bill of lading."

And on Page 57, Paragraph 13, we read that:

"WHEREAS, The Government in making settlements will accept no higher rate than can be figured by use of the greatest possible land grant mileage; and * * *

"Resolved, That this Committee urges the publication * * * of a tariff of net cash freight and passenger rates

* * *, such a tariff will remove many objections which now exist, to through bills of lading and through billing of Government property."

General Orders No. 114, Headquarters of the Army, Adjutant General's Office, Washington, August 27, 1901, read:

GOVERNMENT BUSINESS SHOULD NOT BE ROUTED OVER
LINES DECLINING TO MEET NET CASH RATES, * *

We have thus got for the betterment of the service in the conduct of Government business, the following, viz.:

The Through Bill of Lading,
The Through Waybill,
The Net Cash Rate,

And the intimation that "Government business should not be routed over lines declining to meet net cash rates."

But there is one essential feature lacking to lead us from darkness to light, and that is a Uniform Classification for Government freight.

There is now in successful operation in the southeastern part of the country a comprehensive Military Classification, and the question is

Shall we have a uniform classification for Government freight business to cover the whole of the United States? And shall it be recommended by THIS ASSOCIATION?

The following is respectfully submitted:

WHEREAS, The adoption of a uniform classification for Government business would greatly facilitate settlements with the United States Government and between Carriers;

Resolved, That this Association recommends that a Uniform Classification for United States Government Freight business be adopted; and that the Freight Traffic Departments of the Railroads, and Freight Traffic Associations, be urged to arrange and issue such a classification at the earliest possible moment.

Twentieth.

TRANSMISSION OF UNITED STATES GOVERNMENT BILLS
OF LADING.

Adopted.

Submitted by Mr. W. Randall, Freight Auditor, Burlington & Missouri River R. R., in Nebraska, in his letter to President H. C. Whitehead, dated Omaha, Nov.

22, 1901, and referred to the Standing Freight Committee by President Whitehead in letter to W. Randall, Chairman, dated Chicago, Dec. 2, 1901.

Mr. Randall's letter is as follows:

"I enclose you a memorandum on this subject, which I would like you to submit to the Standing Freight Committee for their consideration and report to the next annual meeting of the Association.

"I think it is a hardship on the railroads to be compelled to carry the Government bills of lading, when the Quartermaster can accomplish the same object to much better advantage by United States mail."

MEMORANDUM.

When freight is forwarded by the Government, the bill of lading of the railroad, fully accomplished, is given to the Quartermaster, who copies it on Government forms 78 and 79, original and duplicate, which are sent to the railroad agent to be signed, the duplicate returned to the Quartermaster, and the original sent by the railroad agent, with the freight, to destination, to be receipted by the officer receiving the freight. If the original is not received by the railroad agent in time to be sent with the freight, it is sent by express or United States mail. Some Quartermasters surrender the railroad bill of lading on receipt of the Government form signed by the railroad agent, and other Quartermasters insist on keeping both, in which event, the Government has two original bills of lading for each consignment, one on the railroad form, the other on its own form, and it requires the railroad to carry its form to consignee to be signed.

The object would be accomplished if the Quartermaster were to send the bill of lading direct to the receiving officer by United States mail. It would reduce the risk of loss of the bill of lading, and of delay to the freight.

The custom of sending the bill of lading by the railroad was begun in the early days when the freight was rebilled at junction points, but it should yield to present conditions, and should conform to the through bill of lading and through waybill.

The matter is submitted to the Standing Freight Committee for its consideration and report to the next annual meeting of the Association, the question being:

Whether the railroads shall carry the bills of lading; or, whether they shall be sent direct by the quartermaster to the receiving officer by United States mail?

The following is respectfully submitted:

Resolved, In view of the work being done by the Special Committee on Government Transportation, it is the sense of this Association that it is inadvisable at this time to recommend any change in the present plan of transmission of Government Bills of Lading.

Twenty-First.

SETTLEMENTS FOR GOVERNMENT TRANSPORTATION— GENERAL RULES.

Adopted.

Submitted by Mr. W. Randall, Auditor Freight and Ticket Accounts, B. & M. R. R., in Nebraska, in his letter of February 27, 1902, to President Whitehead, and by him referred to the Standing Freight Committee in his letter of March 6, 1902, to the Chairman, for the opinion of the Committee on the subject.

Mr. Randall relates as follows:

"It would seem that there are no rules to regulate Quartermasters and railroads in the matter of Government transportation, and that each Quartermaster conducts the business on his own plan, and that each railroad conducts the business on its own plan.

"It would therefore seem that much better service could be given by the railroads to the Government, and at less cost, under general rules, than can possibly be given without them.

"It is suggested that the Association instruct the Special Committee on Government Transportation to communicate with the Government with a view to the appointment of a joint committee to formulate rules to regulate transportation.

"It is also suggested that the rules could be drawn up to the best advantage by a committee of ten, composed of five from the Government, to be named by the

Quartermaster General, and five from the railroads, to consist of the President of the Association and the Chairmen and Secretaries of the Standing Freight and Passenger Committees."

The following is respectfully submitted:

WHEREAS, This subject is part of the duties of the Special Committee on Government Matters;

Resolved, That it is the sense of this Association that this question be left in the hands of that Committee.

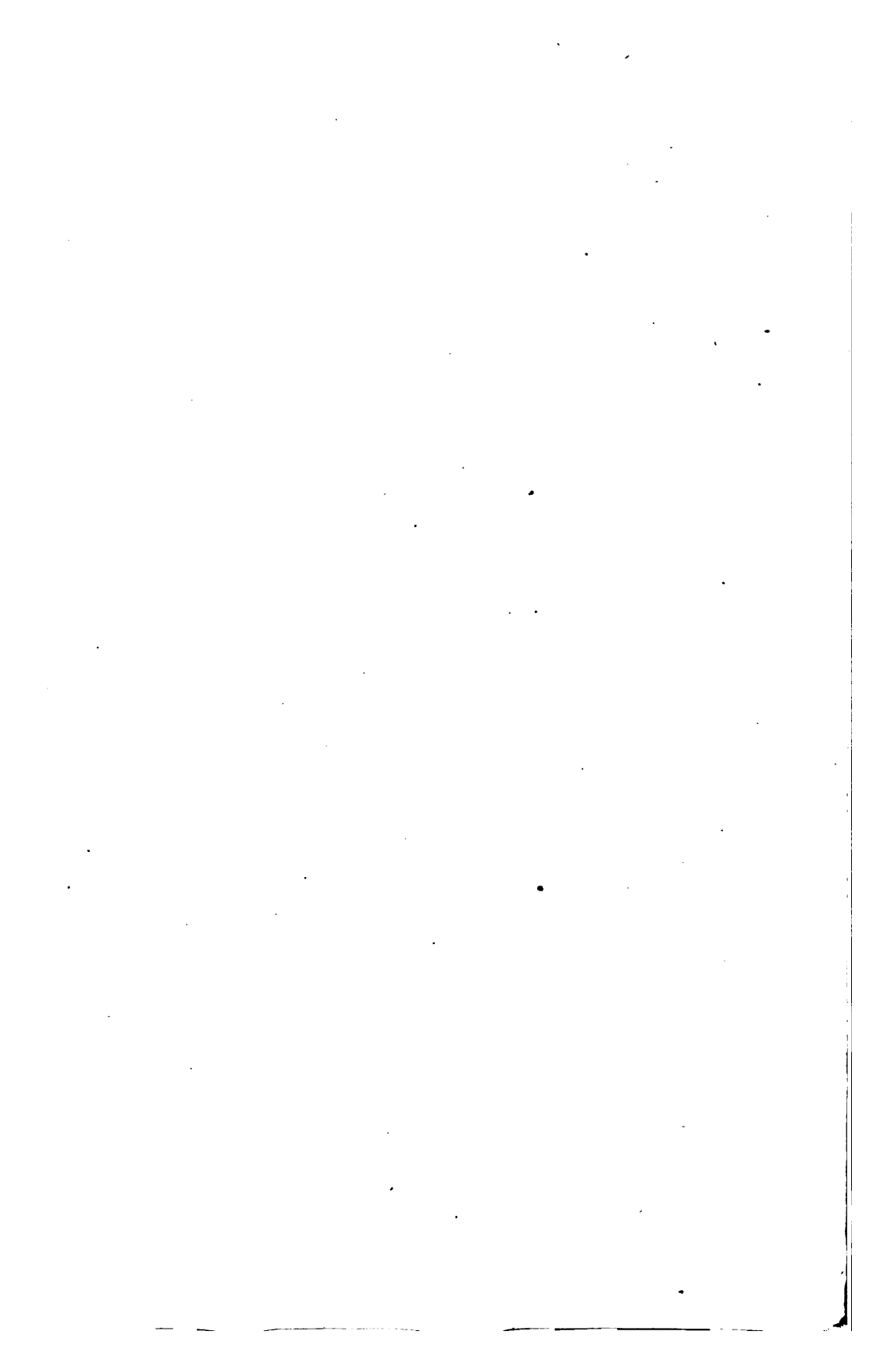
All of which is respectfully submitted.

For the Standing Freight Committee:

H. J. STIRLING,
Secretary.

W. RANDALL,
Chairman.

Omaha, Neb., April 2, 1902.



ASSOCIATION OF AMERICAN RAILWAY
ACCOUNTING OFFICERS.

REPORT OF STANDING PASSENGER COMMITTEE.

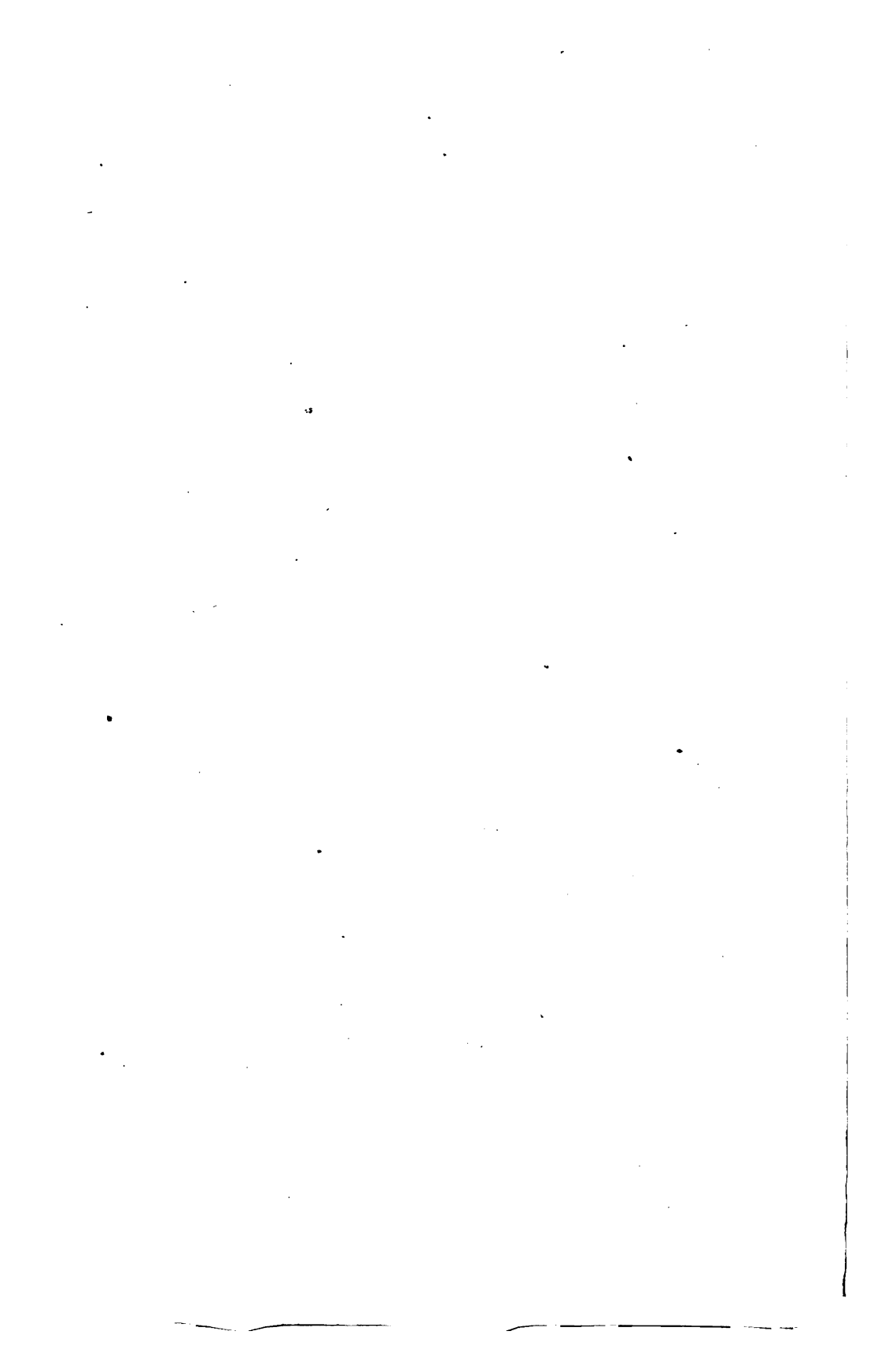
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PERSONNEL OF COMMITTEE.

A. D. JOSLIN, CHAIRMAN.

H. W. MCFARLANE, SECRETARY.

A. D. JOSLIN. Aud. Pass. Rcts., Ill. Cent. R. R. Co., Chicago, Ill.
H. W. MCFARLANE. Asst. Tkt. Aud., C. & N.-W. Ry., Chicago, Ill.
P. TYRELL. Tkt. Auditor, C., M. & St. P. Ry. Co., Chicago, Ill.
J. A. VILLENEUVE. Acct. & Treas., Rich. & Ont. Nav. Co.
Montreal, Que.
GEO. SHERRIFF. Aud. Pass. Rcts., No. Pac. R. R., St. Paul, Minn.
A. T. CUDDEBACK. Aud. Traffic, Erie R. R. Co., New York
J. I. MORRISON. . . Aud. Frt. & Pass. Rcts., Kan. City So. R'y Co.,
Kansas City, Mo.
J. F. FAIRLAMB. . . . Aud. Pass. Accts., N. Y. C. & H. R. R. Co.,
New York
C. S. COVERT. Aud. Pass. Rcts., Penn. Co., Pittsburgh, Pa.
F. B. SOUTHARD. Aud. Pass. Accts., U. P. R. R. Co., Omaha, Neb.
L. K. WENNING. Aud Rcts., N. C. & St. L. R'y., Nashville, Tenn.
F. M. BRINE. . Tkt. Acct, C., C. & St. L. R'y Co. Cincinnati, O.
J. M. WATKINS, Aud. Rev. Accts., B. & O. R. R. Co., Baltimore,
Md.
H. W. WALKER. Gen. Auditor, G. T. R'y System, Montreal, Que.
GEO. W. POE. . . Aud. Pass. Rcts., C. & O. R'y Co., Richmond, Va.



REPORT OF THE STANDING PASSENGER
COMMITTEE.

TO THE ASSOCIATION OF AMERICAN RAILWAY ACCOUNT-
ING OFFICERS.

At St. Louis Meeting in May, 1902.

AS ADOPTED.

Pursuant to the call of the chairman, ten members of the Standing Passenger Committee met at the Hotel Raleigh, Washington, D. C., December 14, 1901. After careful consideration of the subjects referred to it, the following resolutions were formulated and are respectfully submitted, viz.:

First.

UNIFORM BLANKS FOR RENDERING ACCOUNTS AGAINST
THE GOVERNMENT: Referred by adoption of the
following resolution at the meeting of the Association:
Referred to
Special
Committee on
Government
Transportation.

Resolved: As it seems desirable that there should be uniformity between carriers in blanks used in settlements with the Government, the formulation of such blanks is referred to the Standing Freight and Passenger Committee of the Association.

The Committee recommends the following:

Whereas, It is desirable, as far as practicable, that the blanks used in railway accounting should be uniform; the proposition under consideration is not one affecting the interline relations between carriers;

And Whereas, The different departments of the Government invariably restate the accounts on their own forms, which may be obtained and used by the railroads, at the same time, such forms are not designed to furnish as complete a record, in all cases, as many roads require;

Therefore, Resolved: That the form of blank to be used in rendering accounts against the Government, for passenger transportation, be left to the individual preference of each road.

Second.

Adopted.

THE PROMPT ADJUSTMENT OF CLAIMS FOR INCREASED PROPORTIONS: Reference by the President of the following letter from Mr. H. D. Foster, Auditor of Freight and Ticket Accounts, Burlington Route, dated St. Joseph, Mo., June 13, 1901:

"Dear Sir:—I desire to call attention to the lack of uniformity among railways in the matter of adjusting Claims for Increased Proportions, account of errors in reports of Interline Ticket Sales.

"Some lines immediately adjust all items about which there is no question, and others do not settle any items until all have been agreed upon. The latter method deprives some road or roads in the line of revenue which properly belongs to it, which, through no fault of its own, it is unable to procure without arbitrary action, until some further point of difference has been agreed to.

"On the principle already declared by the Association, that 'prompt accounting is good accounting,' I believe undisputed items should be immediately adjusted. Believing in the advantages of uniformity, and that the Association should place itself clearly on record on this particular subject, I would request that it be submitted to the Standing Passenger Committee for such action as may seem advisable."

The Committee recommends the following:

Resolved: That in the disposition of claims for correct proportions all items should be adjusted as soon as accepted or agreed upon; and that an advice be forwarded as soon as practicable showing action taken on the various items.

Third.

Adopted.
Secretary
Instructed to
Forward Copy of
Resolutions to
General
Passenger
Agents
Association.

MINIMUM CORRECTION OF PROPORTIONS REPORTED ON INTERLINE TICKET SALES: Reference by the President of the following letter from Mr. H. A. Dunn, Auditor Central of Georgia Railway, dated Savannah, Ga., August 1, 1901:

"Dear Sir:—It occurs to me that our Association should establish a minimum for corrections upon proportions of interline ticket sales; and beg leave to request that you refer the subject to the Standing Committee on Passenger Accounts, with request that it present a resolution upon the subject to the next annual meeting of the Association."

The Committee recommends the following:

Resolved: That claims for correct proportions shall not be made when the difference per ticket is less than five cents, but that attention be called to the error, with request to correct future divisions; provided, however, that where the difference in such cases aggregates twenty-five cents or more on any one item, correction may be claimed; and provided further, that no claim aggregating less than twenty-five cents shall be made on any single month's report.

Fourth.

INDICATING DESTINATION ON EACH COUPON OF INTER-LINE TICKETS: Reference by the President of the following letter from Mr. F. B. Southard, Auditor Passenger Accounts Union Pacific R. R., dated Omaha, Neb., July 17, 1901: Adopted.

"Dear Sir:—On interline tickets issued by a great many roads members of this Association, the final destination of the ticket is not shown on every coupon. The issuing road will know the destination and the terminal road is in possession of that information, while the intermediate roads have only the information shown on their coupon reading from one junction point to another junction point.

"I have taken this matter up several times with the different roads and have had the information filled in on our coupons, but some of them complain that they do not see any reason why this information should be shown on the coupon, as it can be obtained from their ticket reports. That fact is true, but a great many times our General Passenger Office will ask for the destination of some certain ticket, and I am unable to give them that information, unless it is shown on our coupon.

"Another thing: roads issuing tickets could report to one road a destination entirely foreign to the destination of the ticket and the intermediate road would be none the wiser.

"I would, therefore, suggest that the passenger committee be called upon to express their views in connection with this matter, and I would like to have, if possible, a recommendation made by the Association referring the matter to the Association of General Passenger and Ticket Agents, requesting them to notify their agents that in all cases the final destination of the ticket must be shown on all coupons."

The Committee recommends the following:

Resolved: That the final destination should be indicated on each coupon of all interline tickets issued; and that action in line with this resolution be taken with

a view of obtaining the co-operation of any territorial passenger association which has not already acted affirmatively on the subject.

Fifth.

Adopted.

COMPUTING THE AVERAGE REVENUE PER PASSENGER PER MILE: Reference by the President of the following letter from Mr. F. Nay, Auditor Minneapolis & St. Louis R. R., dated Minneapolis, Minn., Aug. 21, 1901:

"Dear Sir:—I shall be glad to have the following query passed upon by the Association and the result promulgated through the proper channels. In arriving at the average revenue per passenger per mile, should not all revenue from excess baggage, storage on baggage, etc., be eliminated from the total passenger revenue, so that such average will be based on the actual revenue received from the sale of tickets and cash fares and represent accurately the average condition of rates used?"

The Committee recommends the following (Mr. Southard not voting):

Resolved: That in computing the average revenue (or rate) per passenger per mile, all revenue derived from excess baggage, storage on baggage, etc., should be eliminated.

Sixth.

Referred to Incoming Committee.

REARRANGEMENT OF PRINTED MATTER ON COUPONS OF INTERLINE TICKETS: Reference by the President of a letter from W. F. Van Bergen, Ticket Auditor Chicago & North-Western R'y Co., dated March 31st, 1902, suggesting a new arrangement of the printed matter on coupons of interline tickets, in the following order, viz.:

1. Name of road (in large type) over which the coupon is good.
2. Stations from and to; 3. Class; 4. Name of issuing road; 5. Route.

Received too late for consideration; no action taken.
For the Committee,

H. W. MCFARLANE,
Secretary.

A. D. JOSLIN,
Chairman.

REPORT OF STANDING COMMITTEE ON CAR
ACCOUNTS AND MISCELLANEOUS
REVENUE ACCOUNTS.

1901-1902.

PERSONNEL OF COMMITTEE.

WM. O'CONNELL,
Chairman.

WM. O'CONNELL....Auditor, M. K. & T. R'y Co. of Texas,
Dallas, Texas
F. M. LUCE...Aud. Car Mileage, C. & N.-W. R'y Co., Chicago, Ill.
J. P. KERR.....Auditor, Nor. Cent. R'y Co., Baltimore, Md.
J. G. DREW.....Asst. Comp., Gt. Nor. R'y Line, St. Paul, Minn.
(In place of J. P. Curry, deceased.)
H. L. PENNY.....General Auditor, Can. Pac. R'y Co.,
Montreal, Canada
(In place of W. B. Bend, resigned.)
E. S. BENSON....General Auditor, Ore. R. R. & Nav. Co.,
Portland, Ore.
C. E. WERMUTH...Auditor, So. Pac. Co.—Atlantic System,
New Orleans, La.
S. M. HUDSON.....Auditor, Ft. W. & D. C. R'y Co.,
Ft. Worth, Tex.
F. W. SUTTON.....Auditor, E. J. & E. R'y Co., Chicago, Ill.



REPORT OF
STANDING COMMITTEE ON CAR ACCOUNTS
AND MISCELLANEOUS REVENUE
ACCOUNTS
OF
ASSOCIATION OF AMERICAN RAILWAY
ACCOUNTING OFFICERS
TO
ANNUAL MEETING, MAY 29th, 1902.

To Members of the Association:

Your Committee has had three subjects referred to it since the Denver meeting of 1901—as follows: Received and
filed.

1. Suggestion that minimum amount be adopted for Car Mileage Report.
2. The question of proper accounting for and check of Car Service Charges.
3. The question of Per Diem basis of Compensation for the use of cars.

It was not deemed necessary to call a meeting of this Committee, but the various members thereof were communicated with.

On question No. 1 the consensus of opinion is against a minimum amount being adopted for Car Mileage Report.

On question No. 2, as prior committees have reported that

“substitution of a per diem, in lieu of the present mileage basis, will afford the only satisfactory assurance of the correctness of the reports of revenue derived from the use of rolling stock,”

it was considered advisable to let the question of proper accounting for and check of car service charges on a mileage basis lay over until the per diem question is settled.

On question No. 3: The per diem basis is one now being considered by the American Railway Association, whose Committee on Car Service has formulated a report on this subject which will be presented to that Association at its meeting on April 23rd.

Your Committee awaits advice of action taken by the American Railway Association, and will present same to this Association in the form of a supplemental report, with request that our President refer the matter to succeeding Standing Committee on Car Accounts and Miscellaneous Revenue Accounts.

Respectfully submitted,

W. O'CONNELL,

Chairman.

SUPPLEMENTARY REPORT OF STANDING COMMITTEE ON CAR ACCOUNTS AND MISCELLANEOUS REVENUE ACCOUNTS OF THE ASSOCIATION OF AMERICAN RAILWAY ACCOUNTING OFFICERS TO THE ANNUAL MEETING, MAY 28, 1902.

TO MEMBERS OF THE ASSOCIATION.

This committee desires to state that in regard to the question 2 there was a misunderstanding as to its meaning, and they did not report on the accounting for CAR SERVICE CHARGES. Accepted and
Filed.

We consider the question of sufficient interest to recommend its reference to the Committee for the coming year.

Your Committee has been in correspondence with the American Railway Association, whose secretary advises, under date of April 29th, 1902.

"An agreement to put the per-diem rules (copy of which is submitted) as adopted by the association into effect, will be forwarded to all railroad companies in the United States, Canada, and Mexico for their signatures. The rules will go into effect on July 1st, 1902, if the agreement is signed by a majority of the membership of the American Railway Association, provided that such membership shall represent two-thirds of the cars owned and controlled by members of the Association."

Respectfully submitted,

WM. O'CONNELL,
Chairman.

REPORT OF SPECIAL COMMITTEE ON MILE- AGE STATISTICS.

1901-1902.

PERSONNEL OF COMMITTEE.

GEO. S. HOBBS..General Auditor, Me. Cent. R. R., Portland, Me.
R. I. FARRINGTON....2d Vice-Pres't, Gt. No. Ry., St. Paul, Minn.
L. F. SULLIVAN....Comptroller, Ches. & O. Ry., Richmond, Va.
S. C. JOHNSON....General Aud'r, St. L. S. W. Ry., St. Louis, Mo.
R. A. WHITE..Aud. Dis.,N. Y. C. & H. R. R. R.,New York,N. Y.



REPORT OF SPECIAL COMMITTEE ON MILE-
AGE STATISTICS.

April 11, 1902.

C. G. PHILLIPS,

Secretary Ass'n of American Ry. Accounting
Officers, 79 Dearborn St., Chicago, Ill.

DEAR SIR: Responding to your letter of the 8th inst.,
I have to advise that in the last report of this Committee,
printed on pages 107 and 108 of the Sixteenth Report
of the Association of American Railway Accounting
Officers, it was resolved by the Committee as follows:

Committee
Continued.

"That if this committee has misunderstood the scope of
the resolution under which it was raised, and so neglected
to take up and act upon matters that were understood to
be covered by it, the Association instruct specifically as to
the matters which should be acted upon."

The Association, upon consideration of the report of
the Special Committee on Mileage and Statistics, took
the following action, as shown on page 22 of the last
(16th) report:

"Resolved, That the Special Committee on Mileage Sta-
tistics be, and the same is hereby continued and requested to
report on the matters referred to it at the next annual meet-
ing of the Association."

As your Committee has had no matters referred to it
during the past year, the undersigned begs to respectfully
state that it has no further report to make.

Yours truly,

G. S. HOBBS,

Chairman Special Committee on Mileage Statistics,
A. A. R. A. O.

REPORT OF SPECIAL COMMITTEE ON STANDARD
CIPHER CODE—1901-1902.

PERSONNEL OF COMMITTEE.

W. B. BEND, *Chairman.*

W. B. BEND, Vice-Pres. and Aud., C., G. W. Ry., St. Paul, Minn.
R. TOOMBS, Compt. and Aud., Wis. Cent. Ry., Milwaukee, Wis.
M. D. ROYER, Aud. Frt. Receipts, Ill. Cent. R. R., Chicago. Ill.



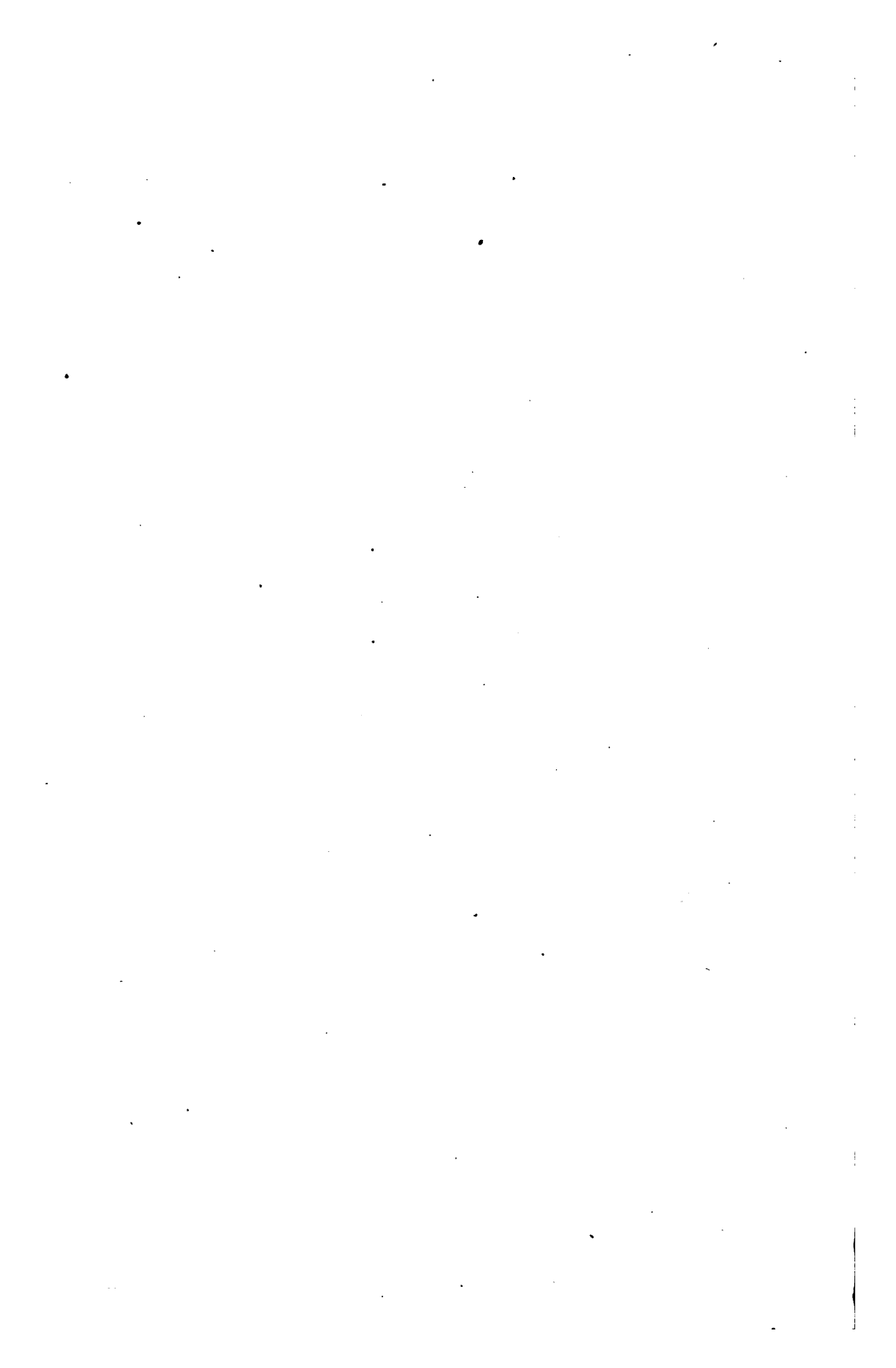
REPORT OF SPECIAL COMMITTEE ON STANDARD
CIPHER CODE TO ASSOCIATION OF AMERI-
CAN RAILWAY ACCOUNTING OFFICERS.

ST. PAUL, MINN., April 9th, 1902.

The Committee on Standard Cipher Code respectfully report that after a thorough study of the subject, they are of the opinion that the new Code should be larger than the old one, and should embrace phrases which are not in the present Code, and which are needed by a number of the principal transportation companies. Your Committee have been unable to collate these phrases as yet, and probably will not be able to do so by the date of the annual meeting, and they therefore ask that they be given more time.

Committee
Continued.

W. B. BEND, Chairman.



**REPORT OF SPECIAL COMMITTEE ON FREIGHT
STATISTICS DESIRED BY INTERSTATE
COMMERCE COMMISSION.**

MAY 30, 1902.

REPORT OF SPECIAL COMMITTEE APPOINTED MAY 3, 1902, Amended and
Adopted.
TO INQUIRE INTO THE COST OF FURNISHING, AND
PRACTICAL VALUE OF, ADDITIONAL FREIGHT STA-
TISTICS DESIRED BY THE INTERSTATE COMMERCE COM-
MISSION, AS STATED IN CIRCULAR LETTER DATED
APRIL 22, 1902, SIGNED BY EDW. A. MOSELEY, SEC-
RETARY OF THAT BODY.

ST. LOUIS, Mo., May 29, 1902.

To the Association of American Railway Accounting Officers: The committee named in President Whitehead's letter of the 3d inst., included the Chief Accounting Officers of twenty-one principal railroad companies, and the Manager of the Central Railway Clearing House; and to these were added, by subsequent appointments, representatives of three other companies, so that the organizations represented thereon, numbered in all, twenty-five, as follows:

Boston & Maine R. R. Co.
New York, New Haven & Hartford R. R. Co.
New York Central & Hudson River R. R. Co.
Central Railway Clearing House.
Pennsylvania R. R. Co.
Pennsylvania Co.
Pittsburg, Cincinnati, Chicago & St. Louis Ry. Co.
Southern Ry. Co.
Central of Georgia R. R. Co.
Louisville & Nashville R. R. Co.
Wabash R. R. Co.
Missouri Pacific Ry. Co.
Colorado & Southern Ry. Co.
Atchison, Topeka & Santa Fe Ry. Co.
Chicago Great Western Ry. Co.
Chicago, Burlington & Quincy Ry. Co.
Chicago & Northwestern Ry. Co.
Texas & Pacific Ry. Co.
Illinois Central R. R. Co.
Union Pacific R. R. Co.
Northern Pacific Ry. Co.
Great Northern Ry. Co.
Southern Pacific Co.
Delaware & Hudson Co.
Pittsburg & Lake Erie R. R. Co.

Secretary Moseley's Circular Letter is as follows :

**"INTERSTATE COMMERCE COMMISSION,
OFFICE OF THE SECRETARY,
WASHINGTON, D. C., April 22, 1902.**

Dear Sir:—After extended consideration, the Commission deems it advisable to insert in the form for annual report a schedule calling for the classification of ton mileage and the classification of freight earnings according to some acceptable classification of commodities.

It has been suggested that the classification which appears on page 63 of the present form (a copy of which is enclosed) should be made the basis of such returns.

On May 9, 1902, at 10:00 a. m., at its office in Washington, D. C., the Commission will give a hearing on this matter at which all persons desiring to do so may present their views. Communications in writing may be sent to the Commission at any time prior to said hearing.

Very respectfully,

[Signed.]

EDW. A. MOSELEY,
Secretary."

Realizing the necessity for prompt action, and also the desirability of having the hearing before the Commission postponed until after the annual meeting of this Association now in session, to the end that its voice as an organization might be heard by the Commission before reaching its decision, your President, Mr. Whitehead, and the chief accounting officers of a number of the principal railroads, promptly addressed separate communications to Secretary Moseley, requesting that the hearing appointed by the Commission for May 9 be postponed until after the present meeting of this Association. Reply was received by your President, stating that the hearing would be held on the date fixed, and after such companies were heard as might send representatives on that date, the hearing would be adjourned until a later date.

About a dozen of the principal railroads were represented at the hearing on the 9th inst., and it is believed that the information placed before the Commission by these officers will tend to convince the members of that body:

FIRST—That the enormous cost of furnishing the additional information desired, is a burden which should not be placed upon the railroads, especially if such information is not sufficiently accurate to form a reliable basis for comparisons, and for summarizing the statistics of the different railroads, and groups of railroads of the country.

SECOND—That any conclusions which might be drawn from statistics furnished on the basis indicated in Secretary Moseley's letter would necessarily be of no practical value, either in deter-

mining the reasonableness of freight rates on specified commodities as classified by the different Freight Associations, or for comparison of such data reported by other companies.

THIRD—That any summary of such statistics reported for the various railroads located within the territorial groups adopted by the Interstate Commerce Commission, must on account of the diverse conditions under which the freight business of the different roads is conducted, prove to be misleading.

As you were informed in President Whitehead's circular dated May 3, 1902, the hearing was adjourned until June 5, when it will be resumed at the office of the Commission in Washington, D. C., to hear the accredited representatives of this Association.

Your committee, following up the work accomplished as outlined above, held a meeting at Pittsburg on the 14th inst., and organized by the election of Jno. W. Renner, Chairman, and Jno. B. Brittain, Secretary, both of Pittsburg, Pa. As a result of this meeting, the President's circular dated 15th inst. was issued, requesting explicit information, compiled on a uniform basis, from each railroad company, as to the approximate annual cost of furnishing the additional freight statistics desired by the Interstate Commerce Commission. The responses elicited were referred to a sub-committee to be summarized, and the report of that committee was presented, discussed at length and adopted by the Special Committee of the Association, at a meeting held at the Southern Hotel, St. Louis, May 27, 1902.

This report is self explanatory and is substantially as follows:

MR. JNO. W. RENNER, Chairman, Special Com. on Freight Statistics desired by Interstate Commerce Commission.

Dear Sir:—The Sub-Committee appointed at the Pittsburg meeting to report on May 27, at 3.00 P. M. to the Special Committee, respectfully submits the result of returns received from Roads in response to the President's Circular of May 15. Seventy-eight lines have furnished replies covering mileage of 136,229 miles or a little over two-thirds of the total mileage of Railways in the United States. The cost to these Roads estimated by them in answer to question No. three (3) (being cost of furnishing information suggested by the Interstate Commerce Commission), is \$2,157,012.68, or an average of over \$15.00 per mile. The answer to question No. four (4) (being an estimate of the additional cost to prepare similar information for reports which probably would be required by the various States) is shown as \$687,493, or a little over \$5.00 per mile.

By applying the average results above obtained to the total mileage of Railroads in the United States, for which the Interstate Commerce Commission report for year 1900 shows some-

thing over 193,000 miles, and which doubtless by this time would be approximated by taking 200,000 miles in round figures, the following results would seem to be approximately correct as to the estimate placed by Railway Auditors for furnishing the information desired:

200,000 miles at \$15.00 per mile, \$3,000,000.00.

Additional cost to furnish information by States:

200,000 miles at \$5.00 per mile, \$1,000,000.

Thus the information desired from the Railroad Companies would cost them at least \$4,000,000 per annum.

[Signed]

S. B. SCHUYLER,
H. A. GRAY,
JNO. T. DENNISTON,
Sub-Committee.

Your committee offers the following resolution and recommends its adoption:

Whereas, The President of this Association, on May 3, 1902, appointed a special committee to consider the feasibility of complying with the request of the Interstate Commerce Commission, as expressed in circular letter dated April 22, 1902, for annual returns of freight statistics, embracing, in addition to those heretofore furnished, the separate earnings and ton-mileage of the thirty-three classes of commodities named on page 63 of the report now furnished by that Commission, and

Whereas, Such Committee has presented its report to this Association, which embraces a carefully prepared estimate that the cost to the railroads of the United States of furnishing such additional statistics would be from \$3,000,000 to \$4,000,000 per annum, and

Whereas, Such separate earnings and ton-mileage by commodities, if compiled and furnished, would not form a reliable basis for any practical deductions or comparisons, therefore

Resolved, That Mr. Whitehead, the President of this Association, appoint a committee of five, including himself, to attend the adjourned hearing before the Interstate Commerce Commission, to be held at Washington, D. C., on June 5, 1902, and present the results as returned.

Respectfully submitted for the Committee,

JNO. B. BRITAIN,
Secretary.

J. W. RENNER,
Chairman.

CONSTITUTION AND BY-LAWS.
OF THE
ASSOCIATION OF AMERICAN RAILWAY
ACCOUNTING OFFICERS.

1902.

CONSTITUTION.

ARTICLE I.—NAME.

The Association hereby constituted shall be known as Name.
the "Association of American Railway Accounting Officers."

ARTICLE II.—OBJECT OF THE ASSOCIATION.

The object of the Association shall be the furthering of Object.
the best interests of the companies represented by it, and
shall have no other purpose. Its object shall be the better
organization and conduct of the accounts of carriers and the
securing to them of the advantages that should follow the
interchange of ideas and experiences among its members;
to aid in securing more perfect means of determining bal-
ances between carriers and greater definiteness and prompt-
ness in paying the same; greater uniformity in method of
adjusting joint accounts; more equitable plans for settling
claims between carriers; greater certainty and promptness
in collecting freight charges at competing points; better
means of adjusting balances at junctions where freight is
rebilled; the obtaining of greater uniformity, wherever
practicable, in the governmental returns required of rail-
roads; the greater enlightenment of those who belong to it;
the more general systemization of railway accounts; and,
finally, the benefiting of railways in every proper way that
comes within the scope of such an Association.

ARTICLE III.—MEMBERSHIP QUALIFICATION.

Railway accounting officers, as also the chiefs of the Membership
various departments of railway accounts, shall be eligible to Qualification.
membership in this Association, when properly accredited
in writing.

The representatives of steamship and other transportation companies having joint traffic relations with railways may be admitted to the Association upon the same terms and conditions as the representatives of railway companies.

All members of the Association shall subscribe their names to the Constituion thereof, and be bound by its provisions.

ARTICLE IV--VOTING.

Voting.

Every member of this Association shall be entitled to a voice and vote in its proceedings, relative to the conduct of its affairs, but on all questions relative to accounts or settlements between carriers, which involve the indorsement of the interests represented, the vote shall be taken as follows, viz.: A Railroad Company or two or more Railroad Companies associated in interest and under one general accounting official, is eligible to one vote only; except, however, if the aggregate mileage of such company or companies exceeds one thousand miles, then such company or companies is eligible to one additional vote for each additional one thousand miles, or fractional part thereof, so operated; the secretary to prepare a voting list prior to each meeting, based upon the mileage of each company or companies as given in the last current issue of the Travelers' Official Railway Guide; the vote to be cast by the ranking accounting official in attendance at the meeting, or some other person duly accredited from same system. Companies or organizations, other than Railroad Companies, members of the Association, shall each be eligible to one vote, irrespective of mileage, upon all questions in regard to accounts or settlements directly affecting their interests.

ARTICLE V.--OFFICERS.

Officers.

The officers of this Association shall be a
President.
First Vice-President.
Second Vice-President.
Secretary.

Executive Committee of eight, in addition to the president and vice-presidents.

Nomination.

The officers and executive Committee, shall, *viva voce*, be placed in nomination for election.

The President shall be elected in the manner provided for other officers, at the annual meeting in each year, and

shall hold office until his successor is elected. The office of President shall not be held by the same person for more than two successive terms.

The vice-presidents, secretary and members of the Executive Committee shall be elected at the annual meetings, and shall hold office until their successors are elected. Their election shall be by ballot, and the person receiving a majority of the votes cast shall be declared elected.

Election of
Officers.

The Executive Committee shall be elected by ballot, in manner, as follows, viz. : At the first meeting of the association four members thereof shall be elected to serve on the said committee for the term of two years and four members to serve for the term of one year from the date of their election. At each succeeding annual meeting after the first meeting four members shall be elected to serve on the committee for the term of two years, to make up the deficiency in number caused by the retiring members. In the election of the Executive Committee, the four candidates receiving the highest number of the votes (not less than a majority) cast, shall be declared elected. In the event of a failure to elect a requisite number by reason of a tie vote being cast for two or more candidates, a second ballot shall be taken, such ballot being limited to the candidates receiving an equal number of votes. Should the candidates receive an equal number of votes a second time, then the election as between said candidates shall be decided by lot.

Election of
Executive
Committee.

Any member of the Association shall be eligible for election to any office, but shall not hold office longer than he continues a member ; provided, however, that this shall not apply to the secretary of the Association.

Qualification
for Officers.

ARTICLE VI. PRESIDENT.

It shall be the duty of the president to preside at the meetings of the Association ; to take the vote on all questions of debate ; to preserve order and appoint all committees except as herein provided ; and perform such other duties as the By-laws shall prescribe. He shall be chairman of the Executive Committee and ex-officio a member of all committees, and shall have a general supervision over the affairs of the Association.

President's
Duties.

ARTICLE VII. VICE-PRESIDENTS.

It shall be the duty of the first vice-president to preside during the absence of the president, and, in case of the

Vice-President's
Duties.

disability of the president from any cause, to act as president during the continuance of such disability. In the absence of the president and first vice-president, the second vice-president shall act.

ARTICLE VIII.—SECRETARY.

Secretary's Duties.

It shall be the duty of the secretary to collect all annual dues from members and other moneys due to the Association as soon as the same shall be payable, and to keep a full true and correct account of all moneys of the Association which shall come into his hands (including the expenditure thereof), and shall render a report thereof to each regular meeting, and shall furnish such further and detailed statements as the President or Executive Committee may require. Disbursements shall be made by him only, under resolutions of the Executive Committee, or on bills approved by the president. Neither the secretary, nor the Executive Committee, nor any officer of the Association, shall have power to incur any debt or obligation on account of the Association beyond the amount of cash in the treasury available for paying such debt or obligation.

It shall also be the duty of the secretary to keep a correct list of the companies which have signified their desire to be represented in the Association; also a list of the individual members of the Association; to keep the minutes of the proceedings of each meeting, and to publish the substance of the same after each session of the regular or special meetings, with a list of the officers and committees. He shall also notify each member, by circular, of the time and place of each meeting, and attend to all other duties pertaining to the office.

ARTICLE IX.—EXECUTIVE AND STANDING COMMITTEES.

Executive and standing Committees.

The Executive Committee shall consist of eight members in addition to the president and two vice-presidents. The president and vice-presidents of the Association shall, by virtue of their offices, be members of the Executive Committee. It shall be the duty of this committee to prepare a synopsis of the business requiring consideration at each meeting, and report the same as soon as the meeting is organized; to supervise and audit the accounts of officers; to settle all questions arising under this Constitution or the By-Laws of the Association (when the Association is not in

session), and report their acts to the next regular meeting for approval or revision; it shall also designate (through the president) the members to deliver addresses at the meetings of the Association, and designate the subject of such addresses; it shall appoint a secretary *pro tem.* in case of the disability or disqualification of the regular incumbent. The Executive Committee shall have power to fill any vacancies occurring in its membership by election from among the members of the Association. It may be called together at any time by the president or by a majority of its members. Five members shall constitute a quorum to transact business, but a less number may adjourn from time to time.

There shall be four (4) Standing Committees, i. e., a Standing Committee on Freight Accounts, consisting of fifteen members, eight of whom shall constitute a quorum; a Standing Committee on Passenger Accounts, consisting of fifteen members, eight of whom shall constitute a quorum; a Standing Committee on Disbursement Accounts, consisting of nine members, five of whom shall constitute a quorum, and a Standing Committee on Car Accounts and Miscellaneous Revenue Accounts, consisting of nine members, five of whom shall constitute a quorum.

The Standing Committees on Freight, Passenger, Disbursement and Car Accounts and Miscellaneous Revenue Accounts shall be appointed immediately after the annual meeting in each year in the following manner, and shall hold office until their successors are appointed, viz.: Eight members shall be appointed on the Standing Freight Committee, and a like number on the Standing Passenger Committee, for a term of two years. Also seven members on the Standing Freight Committee and Standing Passenger Committee, for a term of one year. At each succeeding annual meeting seven members, or eight members, alternately, shall be appointed for a term of two years, to take the place of retiring members. Five members shall also be appointed on the Standing Disbursement Committee, and a like number on the Standing Committee on Car Accounts and Miscellaneous Revenue Accounts, for a term of two years, and four members on the Standing Disbursement Committee and Standing Committee on Car Accounts and Miscellaneous Revenue Accounts. At each succeeding meeting five members, or four members, alternately, shall be appointed for a term of two years, to take the place of retiring members.

It shall be the duty of the Standing Committees on Freight,

Passenger, Disbursement and Car Accounts and Miscellaneous Revenue Accounts, respectively, to consider all matters referred to them by the Association or the Executive Committee, and report to the Association thereon.

Reports of the Executive Committee and of all Standing Committees shall be filed with the Secretary of the Association at least forty days before the date of meeting of the Association at which such reports are to be presented, and it shall be the duty of the Secretary to mail printed copies of such reports to all members of the Association thirty days prior to the meeting at which they are to be presented.

ARTICLE X.—MEETINGS.

Annual Meetings.

The annual meetings of the Association shall be held on the last Wednesday in either the months of April, May or June of each year. The location and time of such meetings shall be determined at the preceding meeting in manner as follows: Each member entitled to vote as aforesaid shall designate his choice by ballot, and the place named by a majority shall be fixed for holding the next meeting.

Special Meetings.

Special meetings of the Association shall be called at any time or place by the president, at the request of a majority of the Executive Committee.

Quorum.

A quorum to do business shall consist of not less than the representatives of twenty-five independent roads or systems, but a less number may adjourn from time to time.

ARTICLE XI.—BY-LAWS.

By-laws.

The Association may adopt by-laws for executing the provisions of this Constitution and regulating its proceedings.

ARTICLE XII.—CHANGE OF CONSTITUTION.

Change of Constitution.

This Constitution can be changed only by amendment, to be offered at any regular meeting and adopted at the next regular meeting by a vote of not less than two-thirds of a quorum of members then present.

BY-LAWS.

SECTION I.

Annual Meeting.
Thirty days'
Notice to be
given.

An annual meeting shall be held at such place as may be fixed at the preceding meeting. It shall be the duty of the

secretary to give thirty days' notice, by mail, to the members of the Association, of the place and hour of holding such meeting.

SECTION II.

The meeting shall be called to order promptly, as provided in Section I, by the president, and the secretary shall call the roll of members. If a quorum be present, the meeting shall immediately proceed to business. If no quorum shall be present, those assembled may adjourn, not to exceed twenty-four hours, at the expiration of which time, if no quorum is present, the meeting shall be adjourned *sine die*.

Meeting to be
Called to order
by President.
Adjournment if
no quorum
present.

SECTION III.

The order of business shall be as follows :

Order of
Business.

1. Calling roll of members.
2. Reading minutes of last meeting.
3. Enrollment of new members.
4. Report of Executive Committee.
5. Reports of standing committees.
6. Reports of special committees.
7. Unfinished business.
8. Consideration of report of Executive committee.
9. Consideration of reports of standing committees.
10. Consideration of reports of special committees.
11. Reading of addresses.
12. Election of officers and Executive Committee.
13. New business.
14. Fixing time and location of next meeting.

SECTION IV.

Reports of committees and resolutions offered for consideration shall always be in writing; and on request of chairman or any member, the maker of any motion shall reduce the same to writing before it shall be entertained.

Reports and
Resolutions to
be in writing;
also motions, if
required.

SECTION V.

The proceedings of meetings shall be conducted according to Roberts' Rules of Order, so far as applicable.

" Roberts'
Rules of
Order " to
govern.

SECTION VI.

The Association may admit as honorary members retired railway accounting officers. Such members shall be entitled to seats in the meeting of the Association, and may by consent participate in debate, but shall not be entitled to vote.

Honorary
Members.

SECTION VII.

None but members to be present at meeting except by consent.

None but the regular representatives and honorary members of the Association shall be present at any meeting of the same, or at the meeting of any committee thereof. Provided, that by general consent the president may invite visitors to seats at any meeting of the Association.

SECTION VIII.

Unanimous vote required to entertain matters not pertaining to legitimate business.

No proposition, invitation or resolution that does not pertain to the legitimate business of the Association shall be entertained, except by unanimous vote.

SECTION IX.

Notice of changes to be given the Secretary.

It shall be the duty of the principal officer in charge of the accounting department of any company represented in this Association to give immediate notice to the secretary of any change in his organization affecting membership in the Association.

SECTION X.

Addresses at meetings.

Addresses may be delivered at each regular meeting by members designated by the Executive Committee through the president; or in the event of the Executive Committee failing to act, then by the president. The number of addresses to be delivered at any meeting and the limit of time to be occupied in delivery thereof shall be in the discretion of the Executive Committee.

SECTION XI.

Annual dues.

The annual dues of members shall be five dollars, and shall be collected by the secretary in advance. To provide additional funds that may be necessary from time to time, the Executive Committee shall levy assessments, which assessments shall be made upon a *per capita* basis. Any member not paying his dues when requested by the secretary shall forfeit his membership, and his name may be dropped from the roll of members without further notice.

SECTION XII.

Suspension of By-laws.

The By-Laws of the Association, as herein provided, or any order of business pending upon the same, may be temporarily suspended for consideration of any specific matter, by a two-third quorum vote of the members present.

SECTION XIII.

These By-Laws may be altered, amended or repealed at any regular meeting of the Association by a vote of two-thirds of a quorum of members present. Provided, that notice thereof shall be given to members on the call issued by the secretary for such meeting.

Alteration,
Amendment
or repeal of
By-laws.
Notice
thereof to
be given by
Secretary.

OFFICES AND EXECUTIVE COMMITTEES. PREVIOUS YEARS.

YEAR.*	OFFICERS.	EXECUTIVE COMMITTEE.
1888-1889.	Marshall M. Kirkman President M. Riebenack First Vice-President G. L. Lansing Second Vice-President C. G. Phillips Secretary-Treasurer	J. P. Whitehead. Cushman Quarrier. S. M. Williams. Chauncey Kelsey. Stephen Little.
1889-1890.	M. Riebenack President Stephen Little First Vice-President Cushman Quarrier Second Vice-President C. G. Phillips Secretary-Treasurer	Chauncey Kelsey. J. C. Courtney. A. Douglas. O. W. Mink.
1890-1891.	M. Riebenack President Cushman Quarrier First Vice-President D. A. Waterman Second Vice-President C. G. Phillips Secretary-Treasurer	Chauncey Kelsey. J. C. Courtney. A. Douglas. O. W. Mink.
1891-1892.	Cushman Quarrier President D. A. Waterman First Vice-President Chauncey Kelsey Second Vice-President C. G. Phillips Secretary-Treasurer	C. I. Sturgis. S. M. Williams. J. P. Whitehead. C. P. Leland.
1892-1893.	D. A. Waterman President G. W. Booth First Vice-President J. O. Clifford Second Vice-President C. G. Phillips Secretary-Treasurer	G. W. Booth. M. Riebenack. G. L. Lansing. Carlton Hillyer.
1893-1894.	C. P. Leland President G. L. Lansing First Vice-President G. M. Taylor Second Vice-President C. G. Phillips Secretary-Treasurer	C. I. Sturgis. M. C. Healion. Erastus Young. Stephen Little.
1894-1895.	C. I. Sturgis President Erastus Young First Vice-President E. S. Thomas Second Vice-President C. G. Phillips Secretary-Treasurer	H. M. Kochersperger. W. K. Gillett. L. A. Robinson. W. N. D. Winne. S. C. Johnson. C. T. Morel. P. A. Hewitt. J. W. Cox.

OFFICERS AND EXECUTIVE COMMITTEES. PREVIOUS YEARS.—Continued.

YEAR.	OFFICERS.	EXECUTIVE COMMITTEE.
1895-1896.	G. W. Booth President A. Judson Burt First Vice-President H. M. Kochersperger Second Vice-President C. G. Phillips Secretary-Treasurer	S. C. Johnson. R. H. Hill. P. A. Hewitt. T. W. Roby.
1896-1897.	Erastus Young President H. M. Kochersperger First Vice-President Carlton Hillyer Second Vice-President C. G. Phillips Secretary-Treasurer	R. I. Farrington. R. H. Hill. W. H. Dudley. T. W. Roby.
1897-1898.	H. M. Kochersperger President P. A. Hewitt First Vice-President R. I. Farrington Second Vice-President C. G. Phillips Secretary-Treasurer	I. G. Ogden. H. D. Bulkley. G. S. Hobbs. C. G. Warner.
1898-1899.	P. A. Hewitt President H. D. Bulkley First Vice-President D. Jones Second Vice-President C. G. Phillips Secretary-Treasurer	H. C. Whitehead. J. S. Ford. J. O. Clifford. L. F. Sullivan.
1899-1900.	H. D. Bulkley President I. G. Ogden First Vice-President A. Douglas Second Vice-President C. G. Phillips Secretary-Treasurer	W. Nicholson. H. A. Rubidge. G. J. Pollock. W. B. Bend.
1900-1901.	I. G. Ogden President A. Douglas First Vice-President J. S. Ford Second Vice-President C. G. Phillips Secretary-Treasurer	L. F. Sullivan. C. H. Bronson. P. W. Hills. S. B. Schuyler.
1901-1902.	H. C. Whitehead President W. B. Bend First Vice-President J. W. Renner Second Vice-President C. G. Phillips Secretary-Treasurer	G. B. Dunbar. W. J. Hobbs. C. S. Setton. L. A. Jones.
		Geo. B. Dunbar. L. A. Jones. R. A. Dunn. R. Fenby. Frank Nay.

STANDING FREIGHT COMMITTEES, PREVIOUS YEARS.

1889-1890.

D. Jones (<i>Chmn.</i>),	G. W. Booth,	W. McCoy,	E. R. Murphy,
C. D. Bird (<i>Sec.</i>),	J. T. Denniston,	W. A. Ross,	Robert Fyffe,
I. G. Ogden,	W. Hawn,	H. C. Clements,	C. J. Wilder.
J. W. Sprong,	A. D. Oyer,	E. H. C. Taylor,	

1890-1891.

G. W. Booth (<i>Chmn.</i>),	C. S. Sutton,	A. S. VanKuran,	C. H. Webb.
C. D. Bird (<i>Sec.</i>),	G. M. Taylor,	A. McElevey,	Robert Toombs,
W. H. Dudley,	J. W. Baird,	G. N. Wilson,	T. W. Roby.
A. D. Oyer,	F. Fairman,	J. E. Dennison,	

1891-1892.

G. M. Taylor (<i>Chn.</i>),	A. D. Oyer,	Thos. Eedson,	J. M. Lyon,
C. D. Bird (<i>Sec.</i>),	A. S. VanKuran,	P. A. Hewitt,	R. R. Metheany,
F. Fairman,	C. S. Sutton,	R. H. Hill,	Louis Stewart.
W. Randall,	C. Garnsey, Jr.,	D. B. Howard,	

1892-1893.

G. M. Taylor (<i>Chn.</i>),	J. M. Lyon,	R. L. Gibbs,	Thos. Eedson,
C. D. Bird (<i>Sec.</i>),	R. R. Metheany,	W. Nicholson,	P. A. Hewitt,
R. H. Hill,	C. S. Sutton,	D. Adams,	L. F. Sullivan.
D. B. Howard,	C. T. Morel,	G. W. Miller,	

1893-1894.

C. T. Morel (<i>Chmn.</i>),	D. Adams,	W. H. Dudley,	W. J. Dickinson,
C. D. Bird (<i>Sec.</i>),	G. W. Miller,	W. E. Miner,	J. M. Lyon,
R. L. Gibbs,	L. F. Sullivan,	A. D. Oyer,	J. W. Cox.
W. Nicholson,	C. S. Sutton,	R. H. Hill,	

1894-1895.

W. Nicholson,	A. D. Oyer,	L. A. Jones,	S. B. Schuyler,
(<i>Chairman</i>),	R. H. Hill,	L. F. Sullivan,	R. S. McIver,
C. S. Sutton (<i>Sec.</i>),	W. J. Dickinson,	G. H. Crosby,	T. W. Roby,
W. H. Dudley,	J. M. Lyon,	G. Ziegler,	J. B. Brownell.

1895-1896.

W. Nicholson	S. B. Schuyler,	J. Justice,	Wm. O'Connell,
(<i>Chairman</i>),	R. S. McIver,	E. E. Kruthoffer,	C. D. Bird,
C. S. Sutton (<i>Sec.</i>),	J. B. Brownell,	C. H. Bronson,	M. C. Tully,
R. V. McBain,	L. F. Sullivan,	A. D. Oyer,	F. H. Crump.

1896-1897.

W. Nicholson	E. E. Kruthoffer,	M. C. Tully,	R. S. McIver,
(<i>Chairman</i>),	C. H. Bronson,	F. H. Crump,	W. F. Dudley,
A. D. Oyer (<i>Sec.</i>),	W. O'Connell,	W. C. Scott,	J. G. Drew,
J. Justice,	C. D. Bird,	D. B. Howard,	O. C. Post.

1897-1898.

E. P. Campbell	F. E. Draper,	C. W. Haskins,	R. S. McIver,
(<i>Chairman</i>),	H. J. Stirling,	A. D. Oyer,	W. F. Dudley,
W. C. Scott (<i>Sec.</i>),	S. G. Brown,	W. Nicholson,	J. G. Drew,
W. B. Scott,	J. L. Kirk,	D. B. Howard,	O. C. Post.

1898-1899.

C. S. Sutton (<i>Chn.</i>),	J. F. Titus,	J. M. Lyon,	H. J. Stirling,
W. Randall (<i>Sec.</i>),	O. D. James,	J. L. Burgess,	R. E. Berger,
R. R. Metheany,	W. C. Scott,	J. L. Kirk,	J. G. Drew,
E. E. Kruthoffer,	J. Collord,	W. B. Scott,	G. W. Lishawa.

1899-1900.

C. S. Sutton (<i>Chn.</i>),	J. F. Titus,	Geo. Becker,	C. B. Hayes,
H. J. Stirling (<i>Sec.</i>),	O. D. James,	W. H. Burns,	J. M. Watkins,
R. R. Metheany,	Jas. Collord,	R. E. Kimball,	Jas. Clouston.
E. E. Kruthoffer,	J. M. Lyon,	G. S. Hobbs,	

1900-1901.

H. J. Stirling (<i>Chn.</i>),	R. E. Kimball,	J. C. Hunter,	W. T. McCulloch.
W. Randall (<i>Sec.</i>),	G. S. Hobbs,	W. Q. Morcom,	T. Eedson,
G. Becker,	C. B. Hayes,	C. W. Gardner,	J. B. Brownell.
W. H. Burns,	J. W. Watkins,	J. Justice,	

1901-1902.

W. Randall (<i>Chn.</i>),	J. Justice,	J. W. Cox,	J. C. Hunter,
A. J. Stirling (<i>Sec.</i>),	W. T. McCulloch,	C. H. Davis,	C. J. Wilder,
W. Q. Morcom,	T. Eedson,	B. Young,	H. D. Foster.
C. J. GdnWer.	J. B. Brownell,	F. A. Healy.	

STANDING PASSENGER COMMITTEES, PREVIOUS YEARS.

1889-1890.

E. M. Underhill (<i>Chairman</i>), F. O. Waldo (<i>Sec.</i>), H. M. Kochersperger,	E. P. Campbell, W. L. Doyle, H. W. McFarlane, J. P. Curry,	J. T. Penton, C. M. Crump, C. T. Morel, R. Fenby,	E. P. Pryor, W. Randall, J. H. Sturgis, C. W. Gardner.
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1890-1891.

W. Randall (<i>Chn.</i>), F. O. Waldo (<i>Sec.</i>), W. L. Doyle, H. W. McFarlane,	C. M. Crump, R. Fenby, W. H. Park, J. H. Shearing,	Geo. Wolf, C. S. Covert, W. S. Roney, O. C. Post,	O. W. Cooke, W. K. Gillett, W. I. Riach.
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1891-1892.

W. K. Gillett (<i>Chn.</i>), H. W. McFarlane (<i>Secretary</i>), C. S. Covert,	A. J. Gillingham, A. D. Joslin, J. H. Shearing, J. D. Penton,	G. B. Griggs, L. N. Hopkins, R. C. Mann, C. H. Quarles,	E. H. C. Taylor, F. A. Wyman, J. W. Cox, O. W. Cooke.
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1892-1893.

L. N. Hopkins (<i>Ch.</i>), H. W. McFarlane (<i>Secretary</i>), G. B. Griggs,	C. M. Atwood, C. H. Quarles, E. H. C. Taylor, F. A. Wyman,	J. W. Cox, W. H. Dudley, W. Randall, C. H. Davis,	J. H. Shearing, F. B. Southard, C. E. Wermuth, T. W. Roby.
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1893-1894.

A. J. Gillingham, (<i>Chairman</i>), H. W. McFarlane (<i>Secretary</i>), C. H. Davis,	W. Randall, J. H. Shearing, F. B. Southard, C. E. Wermuth, T. W. Roby,	W. F. Parsons, F. M. Brine, J. Landgraf, C. S. Covert, W. R. Hancock,	P. O. Hawn, W. G. Shaw.
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1894-1895.

A. J. Gillingham, (<i>Chairman</i>), P. C. Hawn (<i>Sec.</i>), W. F. Parsons,	F. M. Brine, J. Landgraf, Jr., C. S. Covert, W. G. Shaw,	A. E. Delf, S. C. Cooper, W. F. VanBergen, E. M. Tacy,	G. B. Griggs, J. K. Frederick, E. B. Pryor, A. D. Parker.
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1895-1896.

F. O. Waldo (<i>Chn.</i>), J. M. Watkins (<i>Sec.</i>), S. C. Cooper, W. F. VanBergen,	E. M. Tacy, G. B. Griggs, J. K. Frederick, E. B. Pryor,	A. D. Parker, C. H. Quarles, W. S. Roney, F. B. Everett,	J. E. Cox, C. W. McGuire, E. D. Usner.
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1896-1897.

F. O. Waldo (<i>Chn.</i>), J. M. Watkins (<i>Sec.</i>), C. H. Quarles, W. S. Roney,	F. B. Everett, J. E. Cox, C. W. McGuire, E. D. Usner,	H. D. Foster, C. H. Gardner, S. G. Brown, H. W. McFarlane,	W. L. Maury, A. J. Gillingham, C. M. Atwood.
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1897-1898.

J. M. Watkins (<i>Chn.</i>), C. Messick (<i>Sec.</i>), T. J. Wasson, J. E. Starke,	A. Temple, E. W. Warnick, S. Y. McNair, H. D. Foster,	C. W. Gardner, A. P. Deeds, H. W. McFarlane, W. L. Maury,	A. J. Gillingham, C. M. Atwood.
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1898-1899.

J. M. Watkins (<i>Chn.</i>), F. A. Wyman, R. L. Porter, A. J. Gillingham,	J. H. Shearing, H. W. McFarlane, F. M. Brine, T. J. Wasson,	J. F. Fairlamb, J. E. Starke, A. Temple,	E. W. Warnick, C. H. Bronson, C. Messick.
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1899-1900.

J. H. Shearing (<i>Chn.</i>), L. P. Jernigan, F. A. Wyman, A. J. Gillingham,	H. W. McFarlane, F. M. Brine, J. F. Fairlamb, W. F. Parsons,	L. P. Ecker, L. A. Jones, E. E. Foster, E. O. Reed,	Cooper Anderson, G. H. Lambkin.
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1900-1901.

J. F. Fairbank (<i>Chn.</i>), W. F. Parsons, L. P. Ecker, E. E. Foster,	E. O. Reed, C. Anderson, G. H. Lamkin, H. W. McFarlane,	J. M. Watkins, P. Tyrell, J. A. Villeneuve, A. D. Joslin,	Geo. Sherriff, A. T. Cuddeback, J. J. Morrison.
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1901-1902.

A. D. Joslin (<i>Chn.</i>), H. W. McFarlane, P. Tyrell, J. A. Villeneuve,	G. Sheriff, A. T. Cuddeback, J. I. Morrison, J. F. Fairlamb,	C. S. Covert, F. B. Southard, L. K. Wenning, F. M. Brine.	J. M. Watkins, H. W. Walker, G. W. Poe,
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STANDING COMMITTEES ON DISBURSEMENTS, PREVIOUS YEARS.

1891-1892.

Erastus Young (*Chairman*),
T. F. Brown (*Secretary*),
G. J. Pollock,

W. H. Dudley,
W. L. Maury,
J. A. Barker,

J. D. Greene,
N. S. Rutter,
E. R. Murphy.

1892-1893.

W. T. Thelin (*Chairman*),
J. K. Frederick (*Secretary*),
J. A. Barker,

J. D. Greene,
N. S. Rutter,
E. R. Murphy,

D. Jones,
C. Quarrier,
I. Anderson.

1893-1894.

E. S. Thomas (*Chairman*),
C. Quarrier,
I. Anderson,

J. K. Frederick,
O. A. Knipe,
M. E. Barber,

H. C. Whitehead,
A. J. Burt,
G. J. Pollock.

1894-1895.

C. Kelsey (*Chairman*),
W. P. Durkee (*Secretary*),
M. E. Barber,

A. J. Burt,
G. J. Pollock,
R. I. Farrington,

C. Hillyer,
J. S. Ford,
H. W. Walker.

1895-1896.

C. Kelsey (*Chairman*),
J. S. Ford (*Chmn. pro tem.*),
H. W. Walker,

W. P. Durkee,
G. O. Waterman,
C. Hillyer,

I. Anderson,
J. G. Drew,
S. Chapman.

1896-1897.

J. H. Sturgis (*Chairman*),
G. O. Waterman,
F. A. Healy,

I. Anderson,
S. Chapman,
A. Douglas,

D. C. Copperstone,
I. S. Lauck,
P. L. Fisher.

1897-1898.

J. H. Sturgis (*Chairman*),
L. A. Jones,
C. V. Ware,

H. H. McKee,
A. I. Culver,
A. Douglas,

D. C. Copperstone,
I. S. Lauck,
P. L. Fisher.

1898-1899.

J. H. Sturgis (*Chairman*),
S. B. Schuyler,
P. L. Fisher,

W. H. Park,
L. A. Jones,
C. V. Ware,

H. H. McKee,
A. I. Culver,
C. W. McGuire.

1899-1900.

S. B. Schuyler (*Chairman*),
C. W. McGuire (*Secretary*),
J. C. Morris,

W. B. Park,
D. W. Bigoney,
E. B. Pryor,

J. L. Cramer,
H. W. Walker,
J. W. Richards.

1900-1901.

H. W. Walker (*Chairman*),
D. W. Bigoney,
E. B. Pryor,

J. L. Cramer,
J. W. Richards,
J. Leslie,

I. S. Lauck,
G. B. Dunbar,
C. Hillyer.

1901-1902.

A. H. Plant (*Chairman*),
J. A. Leslie,
C. Hillyer,

I. S. Lanck,
W. P. Newton,
R. R. Metheany,

S. C. Matthews,
S. C. Johnson,
C. F. Krebs.

STANDING COMMITTEES ON CAR ACCOUNTS AND
MISCELLANEOUS REVENUE ACCOUNTS,
PREVIOUS YEARS.

1898-1899.

S. C. Johnson (*Chairman*),
S. C. Matthews,
G. B. Dunbar,

W. F. Dudley,
M. J. Clark,
J. G. Drew,

H. W. Walker,
J. P. Curry,
D. C. Copperstone.

1899-1900.

S. C. Johnson (*Chairman*),
M. J. Clark (*Secretary*),
S. C. Matthews,

G. B. Dunbar,
W. F. Dudley,
G. W. Lishawa,

E. M. Fisher,
A. B. Bierck,
C. H. Davis.

1900-1901.

G. W. Lishawa (*Chairman*),
E. M. Fisher,
A. B. Bierck,

C. H. Davis,
F. M. Luce,
J. P. Curry,

W. O'Connell,
W. B. Bend,
J. P. Kerr.

1901-1902.

W. O'Connell (*Chairman*),
F. M. Luce,
J. P. Kerr,

J. G. Drew,
H. L. Penny,
E. S. Benson,

C. E. Wermuth,
S. M. Hudson,
F. W. Sutton.

SPECIAL COMMITTEES, PREVIOUS YEARS.

1888—ORIGINAL COMMITTEE OF FIFTEEN FOR ORGANIZING
ASSOCIATION.

M. M. Kirkman (<i>Chairman</i>),	C. C. Harvey,	C. G. Warner,
S. B. Willey,	H. M. Kochersperger,	D. A. Waterman.
Wm. C. Healion,	W. Hawn,	M. Riebenack,
E. Young,	J. A. Barker,	T. J. Hyman,
E. M. Underhill,	S. H. Ayers,	C. Quarrier.

1889—COMMITTEE OF CONFERENCE WITH NATIONAL ASSOCIA-
TION OF GENERAL PASSENGER AND TICKET AGENTS.

1890.

C. P. Leland (<i>Chairman</i>),	J. C. Courtney,	J. W. Renner.
W. Randall (<i>Chairman</i>),	F. O. Waldo,	A. J. Gillingham.

1889-1890—PASSENGER COMMITTEE.

C. H. Warren (<i>Chairman</i>),	W. N. D. Winne,	A. J. Gillingham,
C. I. Sturgis,	T. J. Hyman,	E. W. Allen,
C. P. Leland,	C. G. Warner,	L. A. Robinson,
W. B. McKee,	A. D. Joslin,	W. F. Van Bergen.
T. W. Roby,	J. W. Cox,	

1889-1890—TERRITORIAL COMMITTEES ON SETTLEMENT OF
JOINT FREIGHT ACCOUNTS.G. M. Taylor, - - - - - (*Chairman*).

1890-1891—EXPRESS SETTLEMENTS.

A. Donaldson (<i>Chairman</i>),	J. C. Welling,	W. Mahl,
C. P. Diefendorf,	D. A. McKinlay,	E. H. C. Taylor.
C. L. Loop,		

1891-1892.

F. Anderson (<i>Chairman</i>),	E. P. Campbell,	E. S. Thomas.
A. Wyman,	A. D. Penfold,	

1892-1893.

S. Anderson (<i>Chairman</i>),	A. D. Penfold,	C. G. Warner,
F. A. Wyman,	C. W. Gardner,	W. K. Gillett,
E. P. Campbell,	W. N. D. Winne,	W. R. Jones.

1894-1895.

S. Anderson (<i>Chairman</i>),	W. N. D. Winne,	W. R. Jones,
F. A. Wyman,	G. O. Waterman,	C. W. Gardner,
E. P. Campbell,	W. K. Gillett,	D. D. Davis.

1895-1896.

S. Anderson (<i>Chairman</i>),	M. E. Barber,	J. H. Shearing,
R. S. Dousman,	L. N. Hopkins,	C. V. Ware,
F. A. Wyman,	W. J. Dickinson,	R. Fenby.

1889—NOMENCLATURE.

J. S. Ford (<i>Chairman</i>),	J. A. Shinn,	J. P. Curry.
1890.		
C. Hillyer (<i>Chairman</i>),	D. B. Howard,	J. C. Broeksmit,
J. P. Kerr,	C. V. Ware,	P. A. Hewitt.
	I. McQuilkin.	
J. H. Sturgis (<i>Chairman</i>),	J. T. Penton,	J. A. Barker,
J. O. Clifford,	G. J. Pollock,	C. M. Atwood,
W. F. Dudley,	T. F. Brown,	A. D. Joslin,
	J. Justice.	

1897-1898. AND 1898-1899.

Erastus Young (<i>Chairman</i>),	J. W. Richards,	Carlton Hillyer.
Geo. Becker,	A. D. Joslin.	

1891-1892—CLAIMS.

J. T. Denniston (<i>Chairman</i>),	W. L. Ritchey,	E. M. Underhill,
J. S. Ford,	G. O. Waterman,	A. Douglas,
	J. H. Sturgis	

1894-1895.

J. H. Sturgis (<i>Chairman</i>),	J. O. Clifford,	H. C. Whitehead.
T. Eedson,	J. D. Maney,	

1894-1895—CAR ACCOUNTING.

R. S. Dousman (<i>Chairman</i>),	A. D. Penfold,	J. P. Jernigan.
A. Douglas,	G. W. Lishawa.	

1896-1897.

S. C. Johnson (<i>Chairman</i>),	J. S. Ford,	W. S. Whitney.
E. S. Thomas,	F. B. Everett,	

1897-1898.

S. C. Johnson (<i>Chairman</i>),	T. J. Hyman,	A. D. Penfold.
G. B. Dunbar (<i>Secretary</i>),	F. B. Everett,	

CONFERENCE WITH STATISTICIAN INTERSTATE COMMERCE
COMMISSION—OPERATING EXPENSES.

1893-1894.

M. Riebenack (<i>Chairman</i>),	D. A. Waterman,	H. D. Bulkley,
	E. Young.	

1894-1895.

M. Riebenack (<i>Chairman</i>),	D. A. Waterman,	E. Young.
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1895-1896.

M. Riebenack (<i>Chairman</i>),	E. Young,	H. D. Bulkley.
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1895-1896—FORMULATING SET OF GENERAL ACCOUNTS.

C. I. Sturgis (<i>Chairman</i>),	E. S. Thomas,	W. N. D. Winne.
G. L. Lansing,	C. T. Morel,	

1896-1897—MISCELLANEOUS SETTLEMENTS.

J. O. Clifford (<i>Chairman</i>),	H. A. Rubidge,	S. C. Matthews.
F. E. Draper,	P. A. Hewitt,	

1897-1898—CONFERENCE WITH MASTER CAR BUILDERS' ASS'N.

G. W. Booth (<i>Chairman</i>),	L. F. Sullivan,	J. D. Greene.
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1897-1898—CLASSIFICATION OF CONSTRUCTING AND OPERATING
EXPENSES FOR ELECTRIC RAILWAYS.

H. M. Kochersperger (*Chrmn.*), H. D. Bulkeley, M. Riebenack.

1898-1899—TRAIN AND LOCOMOTIVE MILEAGE.

R. I. Farrington (*Chairman*), G. S. Hobbs, L. F. Sullivan.

1899-1900—REVISION OF CONSTITUTION.

Carlton Hillyer (*Chairman*), Erastus Young, M. Riebenack.

1900-1901—FREIGHT CLAIMS.

H. C. Whitehead (*Chairman*), C. F. Krebs, C. D. Bird.
A. H. Plant, R. Anderson, F. E. Draper.

1900-1901-1902—MILEAGE STATISTICS.

G. S. Hobbs (*Chairman*), R. I. Farrington, F. W. Hills.
L. F. Sullivan, S. C. Johnson, R. A. White
(Vice Hills 1902)

1900-1901-1902—GOVERNMENT TRANSPORTATION.

M. M. Kirkman (*Chairman*), J. F. Fairlamb, A. H. Plant.
E. Young, G. W. Booth, W. Mahl.
M. Riebenack, C. I. Sturgis, H. C. Whitehead.

1900-1901—CONSOLIDATION OF DECISIONS—CLASSIFICATION
OF OPERATING EXPENSES.

M. Riebenack (*Chairman*), G. B. Dunbar, R. A. White.
W. Mahl, S. B. Schuyler,

1901-1902—STANDARD CIPHER CODE.

W. B. Bend (*Chairman*), R. Toombs, M. D. Royer.

1901-1902—TO ATTEND NATIONAL AND STATE R. R. COMMIS-
SIONERS' CONVENTION.

C. I. Sturgis (*Chairman*), C. J. Wilder, E. S. Benson.
C. J. Sturgis (*Chairman*), H. M. Kochersperger, J. O. Clifford.

MEETINGS.

- 1887. December 7 Preliminary Meeting, Grand Pacific Hotel, Chicago, Ill.
- 1888. March 28 Preliminary Meeting, Arlington Hotel, Washington, D. C.
- 1888. July 25-26 Initial Meeting, Hotel Brunswick, New York City, N. Y.
- 1889. January 24-25 Special Meeting, Southern Hotel, St. Louis, Mo.
- 1889. July 10-11 First Annual Meeting, Cataract House, Niagara Falls, N. Y.
- 1890. January 22-23 Special Meeting, St. Charles Hotel, New Orleans, La.
- 1890. July 9-10 Second Annual Meeting, Stockton Hotel, Cape May, N. J. Attendance, 134.
- 1891. May 27-28 Third Annual Meeting, Southern Hotel, St. Louis, Mo. Attendance, 125.
- 1892. May 25-26 Fourth Annual Meeting, Auditorium Hotel, Chicago, Ill. Attendance, 134.
- 1893. May 31 Fifth Annual Meeting, Auditorium Hotel, Chicago, Ill. Attendance, 128.
- 1894. May 30-31 Sixth Annual Meeting, Willard's Hall, Washington, D. C. Attendance, 117.
- 1895. May 29-30 Seventh Annual Meeting, Hotel Cadillac, Detroit, Mich. Attendance, 140.
- 1896. May 27-28 Eighth Annual Meeting, Murray Hill Hotel, New York City, N. Y. Attendance, 174.
- 1897. May 26-27 Ninth Annual Meeting, Belvidere Hall, Richmond, Va. Attendance, 149.
- 1898. May 25-26 Tenth Annual Meeting, The Dennis Hotel, Atlantic City, N. J. Attendance, 153.
- 1899. June 28-29 Eleventh Annual Meeting, Windsor Hotel, Montreal, Que. Attendance, 121.
- 1900. May 30-31 Twelfth Annual Meeting, Boston, Mass. Attendance, 138.
- 1901. May 29-30 Thirteenth Annual Meeting, Denver, Col. Attendance, 143.
- 1902. May 28-29 Fourteenth Annual Meeting, St. Louis, Mo. Attendance, 157.





*Bird, C. D., Freight Auditor	Chicago, Burlington & Quincy R. R., Chicago, Ill.
*Blaisdell, Ralph, Auditor	Chicago, Peoria & St. Louis R. R. Co., Springfield, Ill.
*Blauvelt, M. P., Assistant Auditor	Erie R. R., New York City, N. Y.
*Board, T. R., Auditor and Assistant Treasurer	Keokuk & Western R. R., Keokuk, Ia.
Boddy, W. J., Auditor	Erie & Western Transportation Co., Philadelphia, Pa.
Booth, G. W., Assistant Comptroller	Baltimore & Ohio R. R., Baltimore, Md.
*Branch, J. W., Auditor Agts and Conductors' Accts	Fremont, Elkhorn & Missouri Valley R. R., Chicago, Ill.
*Brine, F. M., Ticket Accountant	Cleve., Cin., Chicago & St. Louis Ry., Cincinnati, O.
*Brittain, Jno. B., Special Agent Accounting Dept.	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
*Brocksmitt, J. C., Auditor	Burlington, Cedar Rapids & Northern Ry., Cedar Rapids, Ia.
*Brocksmitt, W. F., Freight Auditor	Burlington, Cedar Rapids & Northern Ry., Cedar Rapids, Ia.
*Bronson, C. H., Auditor	Pittsburgh & Lake Erie R. R., Pittsburgh, Pa.
*Brooke, A. W., Auditor	American Refrigerator Transit Co., St. Louis, Mo.
Brown, Geo. M., Secretary and Treasurer	Atlanta Stone, Coal & Lumber Line, Atlanta, Ga.
Brown, T. F., Auditor	Allegheny Valley R. R., Pittsburgh, Pa.
Brown, S. G., Chief Clerk	Central Railway Clearing House, Buffalo, N. Y.
*Brownell, J. B., Chief Clerk	Delaware & Hudson Canal Co., Albany, N. Y.
Buddee, A. L., Chief Accountant	Interoceanic Ry. of Mexico, City of Mexico.
Bulgin, Edward J., Accountant	Manitoba & Northwestern Railway, Winnipeg, Man.
Bulkley, H. D., Comptroller	Baltimore & Ohio R. R., Baltimore, Md.
*Burgess, J. L., Asst. Freight Auditor	Chicago & North-Western Ry., 56 Kinzie St., Chicago.
Burns, W. H., Freight Auditor	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
*Barroughs, J. H., Auditor Frt. Recs	Seaboard Air Line Ry., Portsmouth, Va.
Burt, A. J., Auditor	Michigan Central R. R., Detroit, Mich.
Canfield, A. R., Chief Clerk Accounting Dept.	Texas Midland R. R., Terrell, Tex.
*Carille, H. C., Auditor	New York, Phila. & Norfolk R. R., Philadelphia, Pa.
*Carroll, F. S., Auditor	Texarkana & Ft. Smith Ry., Texarkana, Tex.
Carter, C. M., Auditor	Hannibal & St. Joseph R. R., St. Joseph, Mo.
Cassidy, P. H., Auditor	Staten Island Rapid Transit Ry. Co., New York City.
Chamberlin, M. H., Auditor	Rutland R. R., Rutland, Vt.
Chambers, W. H., Auditor	Florida East Coast Ry., St. Augustine, Fla.

Chace, C. C., Auditor	Chicago Junction Ry., Chicago, Ill.
Clark, M. J., Secretary and Auditor	Chicago & Western Indiana R. R., Chicago, Ill.
*Clifford, J. O., Freight Auditor	Chicago & North-Western Ry., Chicago, Ill.
Clune, G. H., Auditor and Treasurer	Rochester & Pittsburgh Coal & Iron Co., Rochester, N. Y.
*Cobb, R. D., Auditor	St. Louis Southwestern Ry. of Texas, Tyler, Tex.
Colburn, C. P., Auditor	El Paso & Southwestern R. R., Bisbee, Ariz.
Cole, C. W., President and Auditor	Burnside & Cumberland River Ry., Cincinnati, O.
Collier, J. J., Secretary and Treasurer	Ohio River & Charleston Ry., Philadelphia, Pa.
Conrad, A. L., Auditor	Pecos System Lines, Amarillo, Tex.
*Cooper, G. S., Auditor Ticket Acts	Chicago, Burlington & Quincy Ry., Chicago, Ill.
Copland, G., Comptroller	Lexington & Eastern Ry., Lexington, Ky.
*Copperstone, D. C., Asst. Aud'r of Disbursements	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Cottingham, G. R., Auditor	New York, Texas & Mexican Ry., Victoria, Texas.
*Covert, C. S., Auditor Passenger Receipts	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Cox, Jos. E., Auditor	Richmond, Fredericksburg & Potomac Ry., Richmond, Va.
Coxe, Jos. W., Auditor	Norfolk & Western R. R., Roanoke, Va.
Cramer, J. L., General Auditor	Great Northern Ry. Line, St. Paul, Minn.
Crane, W. F., General Auditor	South Western R. R. of Arizona, 99 John St., New York City.
*Cronin, H. J., Auditor Disbursements	St. Louis & San Francisco Ry., St. Louis, Mo.
*Crosby, Benj. L., Assistant Auditor	Kansas City, St. Joseph & Council Bluffs Railway Company, St. Joseph, Mo.
*Crowell, J. W., Freight and Ticket Accountant	Toledo, St. Louis & Western Ry., Toledo, O.
Culver, A. I., Comptroller	Delaware & Hudson Co., New York City.
Curry, E., Treasurer	Staten Island Rapid Transit Ry. Co., New York, N. Y.
*Curtis, E. M., Assistant General Auditor	Missouri Pacific Ry., St. Louis, Mo.
Daniels, J. H., Secretary	Omaha Bridge & Terminal Ry. Co., Chamber of Commerce, Omaha, Neb.
Darley, R. M., Auditor	Peoria & Pekin Terminal Ry., Peoria, Ill.
*Davis, C. H., Auditor	Chicago & Alton Ry., Chicago, Ill.
Davies, D., Auditor	Virginia & Southwestern Ry., Bristol, Va.—Tenn.
Davison, W. M., Auditor	Adams Express Co., Penn. Department, Philadelphia, Pa.

Deeds, A. P., Auditor	Albany & Hudson Ry. and Power Co., Albany, N. Y.
De Lambert, R. M., Auditor Motive Power Accounts and General Storekeeper	Northern Pacific Ry., St. Paul, Minn.
Delf, A. E., Auditor	Duluth, S. Shore & Atlantic Ry., Marquette, Mich.
Dennison, J. E., Auditor	Mexican International R. R., Eagle Pass, Tex.
*Dennison, J. T., Auditor	Star Union Line, Pittsburgh, Pa.
*Deyo, Geo. E., Traveling Auditor	Chicago, Peoria & St. Louis Ry., Springfield, Ill.
*Dinkey, J. F., Auditor and Treasurer	Buffalo, Rochester & Pittsburgh R. R., Rochester, N. Y.
Dodge, P. M., Auditor	Coahuila & Zacatecas Ry., Saltillo, Mex.
Doherty, Jos. L., Auditor	Chicago, Indianapolis & Louisville Ry., Chicago, Ill.
Donaldson, J. P., Secretary and Treasurer	Huntingdon & Broad Top Mountain Railway & Coal Company, Philadelphia, Pa.
Doran, Neal S., Secretary and Auditor	Kansas City, Mexico & Orient Ry., Kansas City, Mo.
Douglas, A., Vice President and General Auditor	St. Louis & San Francisco R. R., St. Louis, Mo.
*Dousman, R. S., Freight Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Downing, F. T., Chief Clerk Comptroller	Pennsylvania R. R., Philadelphia, Pa.
Downing, R. W., Comptroller	Pennsylvania R. R., Philadelphia, Pa.
*Draper, F. E., Auditor Freight Receipts	Great Northern Ry. Line, St. Paul, Minn.
*Drew, J. G., Comptroller	Great Northern Ry. Line, St. Paul, Minn.
Dudley, W. F., Assistant General Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Duke, F. J., Assistant Treasurer	Richmond, Fredericksburg & Potomac R. R., Richmond, Va.
Dunn, H. A., Auditor	Central of Georgia R. R., Savannah, Ga.
*Dunbar, Geo. B., Assistant General Auditor	Chicago, Burlington & Quincy R. R., Chicago, Ill.
Durkee, W. P., Assistant Auditor	Burlington & Missouri River R. R., Omaha, Neb.
*Dye, Geo. W., Auditor and Cashier	Jacksonville & St. Louis Ry., Jacksonville, Ill.
*Ecker, L. P., Auditor	The Hocking Valley Railway Co., Columbus, O.
Edgeworth, M. J., Auditor	Indiana, Illinois & Iowa R. R., Kankakee, Ill.
*Edson, Thomas, Freight Accountant	Michigan Central R. R., Detroit, Mich.
*Engelman, H. M., Auditor and Asst. Treasurer	Leavenworth, Kansas & Western Railway, Leavenworth, Kansas.

*Enslow, L. B., Auditor Disbursements	Chesapeake & Ohio Ry., Richmond, Va.
*Fairlamb, J. F., Auditor Passenger Accounts	New York Central & Hudson River R. R., Grand Central Station, New York City.
*Fairman, F., Auditor	Illinois Central R. R., Chicago, Ill.
Farrington, R. I., Second Vice President	Great Northern Ry. Line, St. Paul, Minn.
*Fenby, R., Auditor	Texas & Pacific Ry., Dallas, Texas.
Flanagan, C. J., Auditor Frt. and Tel. Receipts	Can. Pac. Ry., Montreal, Quebec.
Ford, J. S., Asst. Secretary and Asst. Treasurer	St. Louis & San Francisco Ry., 1313 Broad Exchange Bldg., New York City, N. Y.
*Foster, H. D., Auditor Frt. and Tkt. Accounts	Chicago, Burlington & Kansas City Ry., St. Joseph, Mo.
*Foster, E., Edmunds, Auditor	Chesapeake Steamship Co., Baltimore, Md.
Fountain, H. V., Auditor	New York, Chicago & St. Louis R. R., Cleveland, O.
Frost, W. A., Auditor	Mexican Central Ry., Mexico.
Garnsey, Jr., Cyrus, Gen. Man., Sec. and Treas	Patterson Transfer Co., Memphis, Tenn.
Gale, Wm. M., General Bookkeeper	Chicago & North-Western Ry., Chicago, Ill.
*Gallon, Geo. B., Auditor	Gulf, Beaumont & Kansas City Ry., Beaumont, Tex.
Gardner, C. W., Auditor	Minneapolis, St. Paul & Sault Ste. Marie Ry., Minneapolis, Minn.
Gavin, A., Chief Clerk Passenges Accts	Oregon R. R. & Navigation Co., Portland, Ore.
Gillingham, A. J., Auditor Passenger Receipts	Pennsylvania R. R., Philadelphia, Pa.
*Glazier, Geo. M., Auditor	Norfolk & Southern R. R., Norfolk, Va.
Glessner, C. C., Asst. Aud. Coal and Coke Rects	Baltimore & Ohio R. R., Baltimore, Md.
Goodchild, A. A., Assistant Auditor Disbursements	Canadian Pacific Ry., Montreal, Quebec.
Gott, John R., Secretary and Treasurer	Live Poultry Transportation Co., Rookery Bldg., Chicago, Ill.
*Gow, Alfred T., Chief Clerk	Canadian Atlantic Railway, Ottawa, Ont.
Gray, H. A., Comptroller	Northern Pacific Ry., St. Paul, Minn.
Gray, W. D., Auditor	Detroit Southern R. R., Cincinnati, O.
Greaves, S. W., C. C. Auditor	St. Louis Southwestern Ry. Co. of Texas, Tyler, Tex.
Greene, J. D., Auditor Disbursements	Pennsylvania R. R., Philadelphia, Pa.
*Grout, Ransom A., Assistant Traveling Auditor	Burlington, Cedar Rapids & Northern Ry., Estherville, Iowa.

Halloran, P. M., Auditor	Butte, Anaconda & Pacific Ry., Anaconda, Mont
Hammer, J., Chief Clerk Auditor	San Antonio & Arkansas Pass Ry., San Antonio, Tex.
Hamilton, F. H., Secretary and Treasurer	St. Louis & San Francisco R. R., St. Louis, Mo.
Hancock, H. W., Auditor of Coal Traffic	Philadelphia & Reading R. R., Philadelphia, Pa.
Hanna, Jas., Secretary and Auditor	Terminal R. R. Association of St. Louis, St. Louis, Mo.
Harner, J. T., Asst. to President and Comptroller	Mexican Central Ry., Boston, Mass.
Harris, M. V., Auditor	Chicago, Rock Island & Texas Ry., Fort Worth, Tex.
*Harter, E. M., Auditor and Cashier	El Paso & North Eastern Ry., Alamogordo, N. M.
Haydon, Chas., Comptroller	Louisville & Nashville R. R., Louisville, Ky.
*Haydon, S. J., Treasurer and Auditor	Choctaw, Oklahoma & Texas Ry., Amarillo, Tex.
Hayes, C. B., Freight Auditor	Southern Railway, Washington, D. C.
*Healy, F. A., Auditor	Atlanta & West Point R. R., and West Ry. of Alabama, Atlanta, Ga.
*Healy, W. J., Auditor Freight Receipts	Atchison, Topeka & Santa Fe Ry., Topeka, Kan.
Heath, T. J., Auditor Ticket acts	St. Louis & San Francisco R. R., St. Louis, Mo.
Henderson, E. R., Auditor and Cashier	Macon & Birmingham Ry., Macon, Ga.
Hendry, J. A., Assistant Treasurer	Mexican Central Ry., City of Mexico.
Heuer, H. D., Assistant Auditor	Terminal R. R. Association of St. Louis, St. Louis, Mo.
*Hewitt, Jas. W., Chief Traveling Auditor	Cleveland, Cincinnati, Chicago & St. Louis Ry., Indianapolis, Ind.
*Hewitt, P. A., Auditor	Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.
*Hill, R. H., Auditor	Lake Shore & Michigan Southern Ry., Cleveland, O.
Hill, R. T., Secretary	Pittsburg, Chartiers & Youngblood Ry., Pittsburg, Pa.
*Hillver, Carlton, Auditor	Georgia R. R., Augusta, Ga.
Hobbs, G. S., General Auditor	Maine Central Railroad, Portland, Me.
*Hobbs, W. J., Comptroller and General Auditor	Boston & Maine System, Boston, Mass.
Hodgson, F. D., Asst. Auditor Mdse. Repts.	Baltimore & Ohio R. R., Baltimore, Md.
*Holton, E. E., Ticket Auditor	Southern Pacific Co., San Francisco, Cal.
*Horsburgh, D. W., Assistant Freight Auditor	Southern Pacific Co., San Francisco, Cal.
*Howard, D. B., Auditor	Wabash R. R., St. Louis, Mo.
Howard, J. E., Auditor	Pere Marquette R. R., Detroit, Mich.
*Howarth, George B., Auditor Disbursements	Baltimore & Ohio R. R., Baltimore, Md.

- *Hum, D., Jr., Auditor Bessemer & Lake Erie R. R., Pittsburgh, Pa.
- Hunter, J. C., Assistant Freight Auditor Sioux City & Pacific R. R., Chicago, Ill.
- *James, O. D., Freight Auditor Chesapeake & Ohio Ry., Richmond, Va.
- Jameson, M. C., Comptroller Norfolk & Western R. R., Roanoke, Va.
- *Jennings, A. S., Auditor Gulf, Colorado & Santa Fe Ry., Galveston, Tex.
- Jernigan, Isaac P., Auditor Old Dominion Steamship Co., New York City.
- *Johnson, S. C., General Auditor St. Louis Southwestern Ry. System, St. Louis, Mo.
- *Johnson, H. B., Auditor Disbursements Kansas City Southern Ry., Kansas City, Mo.
- Jones, D., Comptroller Philadelphia & Reading R. R., Philadelphia, Pa.
- *Jones, L. A., Auditor New Orleans & Northeastern Ry., Alabama & Vicksburg Ry., Vicksburg, Shreveport & Pacific Ry., New Orleans, La.
- Jones, John S., Secretary and Auditor Ft. Worth & Rio Grande Ry., Fort Worth, Texas.
- Joseph, Paul E., Auditor Parra & Durango R. R., Parra, Chih., Mexico.
- *Joslin, A. D., Auditor of Passenger Receipts Illinois Central R. R., Chicago, Ill.
- *Justice, Jefferson, Auditor Freight Receipts Pennsylvania R. R., Philadelphia, Pa.
- Kemper, E. H., Assistant Auditor Alabama Great Southern Ry., Washington, D. C.
- Kennedy, E. H., Assistant Auditor Pittsburgh & Lake Erie R. R., Pittsburgh, Pa.
- Kennedy, T. W., Auditor Merchants & Miners' Transportation Co., Baltimore, Md.
- Kendrick, H. H., ... Quincy, Omaha & Kansas City R. R., Kansas City, Mo.
- Keough, J. L., Auditor Mason City & Ft. Dodge R. R., Ft. Dodge, Iowa.
- *Kepner, G. W., Secretary and Treasurer Pittsburgh, Bessemer & Lake Erie R. R., Pittsburgh, Pa.
- *Kimbell, R. E., Chief Clerk Accounting Dep't St. Louis & Southwestern Ry. System, St. Louis, Mo.
- Kirk, J. L., Auditor of Subsidiary Lines Baltimore & Ohio R. R., Baltimore, Md.
- *Kirkman, M. M., Second Vice-President Chicago & North-Western Ry., Chicago, Ill.
- Klink, George T., General Auditor Southern Pacific Co. (Pacific System), San Francisco, Cal.
- Kochersperger, H. M., Comptroller New York, New Haven & Hartford R. R., New Haven, Conn.
- *Krebs, Conrad F., Assistant Comptroller Illinois Central Railroad, Chicago.
- *Kruthoffer, E. E., Freight Accountant Cleveland, Cincinnati, Chicago & St. Louis Ry., Cincinnati, O.

- *Lamkin, Geo. H., Auditor Louisville, Henderson & St. Louis Ry., Louisville, Ky.
- Landgraf, J., Jr., Auditor Toledo & Ohio Central, Ry., Toledo, O.
- *Lauck, I. S., Auditor Disbursements Archison, Topeka & Santa Fe R. R., Topeka, Kan.
- *Laughton, H. H., Auditor Disbursements Northern Ry., Co., Washington, D. C.
- Lawless, J. F., General Auditor Pacific Coast Co., Seattle, Wash.
- Leith, W. H., Paymaster and Accountant Au Sable & Northwestern R. R., Au Sable, Mich.
- *Leahy, E. J., Freight Accountant Cincinnati, Hamilton & Dayton Ry., and I. D. & W. Ry., Cincinnati, O.
- Leary, J. T., General Auditor Baltimore & Ohio R. R., Baltimore, Md.
- Leslie, A., General Auditor and Accountant Lake Erie & Detroit River R. R., Walkerville, Ont.
- Leslie, J., Auditor Disbursements Canadian Pacific Railway, Montreal, Quebec.
- LeGrand, Spencer, Assistant Auditor Norfolk & Carolina Ry., Norfolk, Va.
- LeGrand, Geo. S., Ticket Auditor Atlantic Coast Line, Wilmington, N. C.
- Lippold, Chas. G., Auditor Southern Iron Car Line, Atlanta, Ga.
- Lishawa, G. W., Auditor Cincinnati, Hamilton & Dayton R. R., and I. D. & W. Ry., Cincinnati, Ohio.
- Little, Stephen, Comptroller Denver & Rio Grande Ry Co., 195 Broadway, New York.
- Livingston, J. B., Freight Auditor Oregon Ry. & Navigation Co., Portland, Ore.
- Long, L., Auditor Northern Alabama Ry., Sheffield, Ala.
- Loop, C. L., General Auditor Southern Express Co., Chattanooga, Tenn.
- Low, D. E., Auditor Tabor & Northern Ry., Tabor, Ia.
- *Lowe, J. M., Auditor Paragould & South Eastern Ry., Paragould, Ark.
- Lucas, Henry, Auditor Choctaw & Northern R. R., Geary, O. T.
- *Luce, Frank M., Auditor Car Mileage Chicago & Northwestern Railway Company, Chicago, Ill.
- *Luff, L. K., Chief Clerk Traffic Accounts Duluth, South Shore & Atlantic Ry., Marquette, Mich.
- *Lutz, Charles A., Assistant Comptroller Louisville & Nashville R. R., Louisville, Ky.
- Lycett, E. H., Auditor Disbursements Missouri Pacific Ry., St. Louis, Mo.
- *Lyon, J. M., Auditor Freight Receipts Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
- *Macfarland, W. H., Auditor Georgia & Alabama Ry., Savannah, Ga.
- Mahl, Wm., Comptroller and 2d Asst. to President Southern Pacific Co., New York.

- Marshall, Geo. A., Auditor Rio Grande Southern R. R., Denver, Colo.
 Martin, M. P., Auditor Northern Pacific Ry., St. Paul, Minn.
 Marwick, James, Accountant Toledo, St. Louis & Western R. R., 27 Pine St., New York City.
 Matthews, S. C., Auditor Chicago, Rock Island & Pacific Ry., Chicago, Ill.
 Maurer, B. F., Auditor Chihuahua & Pacific R. R., Chihuahua, Mexico.
 Maurer, T. D., Auditor New York & Long Branch R. R., Long Branch, N. J.
 Maury, W. L., Auditor International & Great Northern R. R., Palestine, Tex.
 *Messick, Charlton, Chief Clk., Frt. and Tkt. Accts. St. Louis Southwestern Ry. System, St. Louis, Mo.
 *McCart, R. J., Auditor Kansas City Southern Ry., Kansas City, Mo.
 *McClement, John H., Comptroller Chicago Terminal Transfer Co., 35 Wall St., New York.
 McConaha, L. B., Chief Clerk Auditor Wabash, Chester & Western R. R., Chester, Ill.
 McCulloch, Wm. T., Auditor Freight Accounts New York Central & Hudson River R. R., New York City.
 *McEveley, A., Assistant Comptroller Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
 *McFarlane, H. W., Assistant Ticket Auditor Chicago & North-Western Ry., Chicago, Ill.
 *McIntyre, H. H., Auditor Passenger Rats Missouri Pacific Ry., St. Louis, Mo.
 McIntyre, D. C., General Agent Detroit & Cleveland Steam Navigation Co., Cleveland, O.
 McIver, R. S., Auditor of Receipts Plant System, Savannah, Ga.
 McKee, H. H., Auditor of Disbursements Plant System, Savannah, Ga.
 *McKnight, T. H. B., Treasurer Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
 *McMillan, C. S., Traffic Accountant Pere Marquette R. R., Detroit, Mich.
 McQuilkin, Isaac, Comptroller Oregon Short Line R. R., Salt Lake City, Utah.
 *Mellersh, Thos., Secretary and Comptroller Lehigh Valley R. R., Philadelphia, Pa.
 *Merion, J. E., Auditor California Northwestern Ry., San Francisco, Cal.
 *Metheany, R. R., Secretary and Auditor Columbus, Sandusky & Hocking R. R., Columbus, O.
 *Millener, C. A., Auditor Grand Rapids & Indiana R. R., Grand Rapids, Mich.
 *Miller, J. C., Freight Auditor The Bay of Quinte Ry. & Nav. Co., Deseronto, Ont.
 *Millman, H. W., Auditor Boston & Albany R. R., Boston, Mass.
 *Mills, E. W., Auditor St. Joseph & Grand Island Ry., St. Joseph, Mo.
 Mitchell, E. J., Accountant Chesapeake Western Ry. 141 Broadway, New York, N. Y.
 *Mitchell, John F., Chief Clerk Auditor Passenger Rets., Atchison, Topeka & Sante Fe R. R., Topeka, Kan.

*Molloy, M. F., Auditor	Cincinnati, New Orleans & Texas Pac. Ry., Cincinnati, O.
*Moore, Clarence W., Auditor Disbursements	Illinois Central R. R., Chicago, Ill.
Moore, J. L., Auditor	Monongahela Connecting Ry., Pittsburg, Pa.
*Morcom, Wm. Q., Auditor Freight Receipts	Missouri Pacific Ry., St. Louis, Mo.
*Morrison, J. I., Auditor Freight and Pass. Receipts	Kansas City, Pittsburgh & Gulf R. R., Kansas City, Mo.
*Mosser, Chas. E., General Auditor	Williamsport & North Branch R. R., Hughesville, Pa.
Mulka, G. W., C. C. General Accts	Oregon R. R. & Navigation Co., Portland, Ore.
Mullings, C. K., Treasurer and Auditor	East Louisiana R. R., Covington, La.
*Murphy, E. R., Auditor	Denver & Rio Grande R. R., Denver, Colo.
*Nay, Frank, Auditor	Minneapolis & St. Louis Ry., Minneapolis, Minn.
*Netteship, J. D., Auditor Freight Accounts	St. Louis & San Francisco R. R., St. Louis, Mo.
*Newton, W. P., Assistant Auditor	St. Louis & San Francisco R. R., St. Louis, Mo.
*Nicholson, Wm., Manager	Central Railway Clearing House, Buffalo, N. Y.
Nokely, J. W., Traveling Auditor	Chesapeake & Ohio Ry., Richmond, Va.
*O'Connell, Wm., Auditor	Missouri, Kansas & Texas Ry., of Texas, Dallas, Texas.
Ogden, I. G., Third Vice-President	Canadian Pacific Ry., Montreal, Quebec.
Oliver, H. W., Secretary-Treasurer and Auditor	Atlanta, Knoxville & Northern Ry., Marietta, Ga.
*Parker, A. D., General Auditor	Colorado & Southern Ry., Denver, Colo.
Penny, H. L., General Auditor	Canadian Pacific Ry., Montreal, Quebec.
Pinkney, H. K., Auditor	Peoria & Pekin Union Ry., Peoria, Ill.
Plaisted, F. C., Cashier	Bangor & Aroostook R. R., Bangor, Me.
*Plant, A. H., Auditor	Southern Railway, Washington, D. C.
*Poe, G. W., Ticket Auditor	Chesapeake & Ohio Railway, Richmond, Va.
*Pollock, G. J., General Auditor	Missouri, Kansas & Texas Ry., St. Louis, Mo.
*Porter, R. L., Auditor Expenditures	Chicago, Burlington & Quincy R. R., Chicago, Ill.
*Post, O. C., General Auditor	Delaware, Lackawanna & Western R. R., New York, N. Y.
Post, W. J., Auditor	Union R. R., 327 Carnegie Building, Pittsburgh, Pa.
Pounmairat, C. H., Asst. Auditor Pass. Repts.	Baltimore & Ohio R. R., Baltimore, Md.

P'Pool, E. F., Comptroller	Nashville, Chattanooga & St. Louis Ry., Nashville, Tenn.
P'Pool, L. D., Ticket Accountant	Michigan Central R. R., Detroit, Mich.
Prest, Samuel L., Asst. Comptroller	Chicago Terminal Transfer R. R. Co., Chicago, Ill.
Price, J. E., Auditor Disbursements	Philadelphia & Reading R. R., Philadelphia, Pa.
*Prince, H. C., Comptroller	Plant System, Savannah, Ga.
*Pryor, E. B., Assistant Auditor	Wabash R. R., St. Louis, Mo.
Quarles, C. H., Auditor Passenger Traffic	Philadelphia & Reading R. R., Philadelphia, Pa.
Quigley, Geo. W., Auditor Freight Receipts	Clyde Steamship Co. of Philadelphia, Philadelphia, Pa.
Rainey, Roy, Auditor	Peninsular & Occidental S. S. Co., Jacksonville, Fla.
*Randall, W., Freight and Ticket Auditor	Burlington & Missouri River R. R., Omaha, Neb.
*Renner, J. W., Comptroller	Pennsylvania Lines West of Pittsburgh, Pittsburgh, Pa.
Reynolds, E. M., Auditor	Lehigh & Hudson River Ry., Warwick, N. Y.
*Rice, J. O., Assistant to President	Mexico Cuernavaca & Pacific Ry., City of Mexico.
*Riebenack, M., Assistant Comptroller	Pennsylvania R. R., Philadelphia, Pa.
*Riebenack, Jr., M., Special Agent Accounting Dept.	Pennsylvania R. R., Philadelphia, Pa.
*Ripley, C. C., Auditor	Kansas City Belt Ry., Kansas City, Mo.
Ritchey, W. L., Auditor	Cumberland Valley R. R., Chambersburg, Pa.
Robertson, F. C. N., Auditor	Pullman Co., Chicago, Ill.
Robinson, L. A., Comptroller	Chicago, St. Paul, Minneapolis & Omaha Ry., St. Paul, Minn.
*Roby, T. W., Comptroller	Seaboard Air Line Ry., Portsmouth, Va.
Roche, C. F., Auditor	Davenport, Rock Island & Northwestern Ry., Davenport, Ia.
Rockwell, C. R., General Auditor	Pere Marquette R. R., 50 State St., Boston, Mass.
*Roney, W. S., Auditor	Terre Haute & Indianapolis R. R., Terre Haute, Ind.
Rothstein, W. L., Auditor	Baltimore, Chesapeake & Atlantic Ry., Baltimore, Md.
*Royer, M. D., Auditor Freight Receipts	Illinois Central R. R., Chicago, Ill.
St. John, H. A., Auditor	Lake Superior & Ishpeming Ry., Munising Ry. and Marquette & Southeastern Ry., Marquette, Mich.
*Schatz, W. J., Auditor R. R. Accounts	Chicago & North-Western Ry., Chicago, Ill.
*Schuyler, S. B., General Auditor	Missouri Pacific Ry., St. Louis, Mo.

Scott, W. B., Auditor Merchandise Traffic	Philadelphia & Reading R. R., Philadelphia, Pa.
Scott, Winfield C., Auditor Freight Receipts	Lehigh Valley R. R., Philadelphia, Pa.
Seger, C. B., Auditor	Texas & New Orleans Ry., Houston, Tex.
*Seelig, W. L., Assistant General Auditor	Missouri, Kansas & Texas Ry., St. Louis, Mo.
Shearing, J. H., Auditor Passenger Receipts	Canadian Pacific Ry., Montreal, Quebec.
*Shepherd, J. F., Auditor	Cincinnati, Richmond & Muncie R. R., Richmond, Ind.
Sherriff, Geo., Auditor Passenger Receipts	Northern Pacific Ry., St. Paul, Minn.
*Smith, A. M., Secretary and Auditor	Chicago & Eastern Illinois R. R., Chicago, Ill.
Smith, C. G., Auditor	Macon, Dublin & Savannah R. R. Co., Macon, Ga.
Smith, E. M., Auditor and Treasurer	Kansas City, Clinton & Springfield Ry., Springfield, Mo.
Smith, Rowland, Auditor	Washington & Columbia River Ry., Walla Walla, Wash.
Smith, W. H., General Auditor	Canada Atlantic Ry., Ottawa, Ontario.
Southard, F. B., Auditor Passenger Accounts	Union Pacific R. R., Omaha, Neb.
*Steinbrenner, C. C., Auditor Ry. Accounts	Galena Oil Co., Franklin, Pa.
Stewart, Laman H., Local Auditor	Delaware & Hudson Co., Albany, N. Y.
*Stirling, H. J., Freight Auditor	Union Pacific R. R., Omaha, Neb.
*Stockton, E. A., Assistant Auditor Disbursements	Pennsylvania R. R., Philadelphia, Pa.
Strong, Geo., Secretary and Treasurer	The Fort Worth & Denver City Ry., Ft. Worth, Tex.
Sturgis, C. I., General Auditor	Chicago, Burlington & Quincy R. R., Chicago, Ill.
Sturgis, J. H., Assistant Treasurer	St. Louis, Keokuk & Northwestern R. R., St. Joseph, Mo.
Sullivan, L. F., Comptroller	Chesapeake & Ohio Ry., Richmond, Va.
Surratt, John H., Auditor	Baltimore Steam Packet Co., Baltimore, Md.
Sutton, C. S., Auditor	Mexico Cuernavaca & Pacific Ry., City of Mexico.
*Sutton, F. W., Auditor	Elgin, Joliet & Eastern Ry., Chicago, Ill.
*Taylor, E. H. C., Auditor Freight Receipts	Northern Pacific Ry., St. Paul, Minn.
Taylor, J. A., General Auditor	Central R. R. Co. of New Jersey, New York, N. Y.
Taylor, R. V., General Auditor	Mobile & Ohio R. R., Mobile, Ala.
Temple, A., Ticket Auditor	Chicago, Rock Island & Pacific Ry., Chicago, Ill.
*Terry, J. W., Auditor	San Antonio & Arkansas Pass. Ry., San Antonio, Tex.
*Thomas, D. R., Auditor	Wrightsville & Tennille R. R., Tennille, Ga.
*Thomure, F. J., Auditor	Mississippi River & Bonne Terre Ry., Bonne Terre, Mo.

- *Thurman, J. C., General Auditor Green Bay & Western Ry., Green Bay, Wis.
- *Titus, J. F., Local Treasurer Illinois Central R. R., Chicago, Ill.
- *Toombs, Robert, Comptroller and Auditor Wisconsin Central Lines, Milwaukee, Wis.
- Torbert, A. C., Secretary and Treasurer Gulf, Colorado & Santa Fe Railway, Galveston, Texas.
- *Tucker, W. D., Auditor and Asst. Treasurer Quincy, Omaha & Kansas City R. R., Kansas City, Mo.
- Tully, M. C., Auditor Freight Receipts Lake Shore & Michigan Southern Ry., Cleveland, O.
- Twitchell, F. R., Auditor Passenger Receipts Lehigh Valley R. R., Philadelphia, Pa.
- *Tyrrell, P., Ticket Auditor Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
- *Usner, E. D., Secretary and Auditor Toledo, Peoria & Western Ry., Peoria, Ill.
- *Van Bergen, W. F., Ticket Auditor Chicago & North-Western Ry., Chicago, Ill.
- Villeneuve, J. A., Comptroller and Treasurer Richelieu & Ontario Navigation Co., Montreal, Quebec.
- Virgin, F. J., Auditor Southern Express Co., Chattanooga, Tenn.
- Wadley, J. K., Auditor Louisiana & Arkansas R. R., Texarkana, Ark.
- Waldo, F. O., Assistant Auditor Michigan Central R. R., Detroit, Mich.
- *Walker, H. W., General Auditor Grand Trunk Ry. of Canada, Montreal, Quebec.
- Wann, J. T., Auditor Erie R. R., New York City.
- Warner, C. G., Vice-President Missouri Pacific Ry., St. Louis, Mo.
- Warnick, E. W., Auditor Ohio River R. R., Parkersburg, W. Va.
- Waters, H. G., General Auditor Adams Express Co., New York.
- Watkins, J. M., Auditor of Revenue Baltimore & Ohio R. R., Baltimore, Md.
- Weaver, W. W., Auditor Coal Traffic Lehigh Valley R. R., Philadelphia, Pa.
- Webber, B. D., General Agent Canadian Pacific Dispatch, Boston, Mass.
- Welling, J. C., Vice-President Illinois Central R. R., Chicago, Ill.
- *Wenning, L. K., Auditor Receipts Nashville, Chattanooga & St. Louis Ry., Nashville, Tenn.
- *Wermuth, C. E., Auditor So. Pacific Co., (Atlantic System), New Orleans, La.
- *White, J. W., Auditor Southern California Ry. Co., Los Angeles, Cal.
- White, Richard A., Auditor Disbursements New York Central & Hudson River R. R., New York City.

Whittemore, M. M., Treasurer	Norwich & Wor. R. R., and Nor. & N. Y. Trans. Co., New Haven, Conn.
*Whitehead, H. C., General Auditor	Atchison, Topeka & Santa Fe Ry., Chicago, Ill.
Wilder, C. J., Freight Auditor	Southern Pacific Co. (Pacific System), San Francisco, Cal.
*Wilder, E., Treasurer	Atchison, Topeka & Santa Fe Ry., Topeka, Kan.
Wildhack, W. A., Auditor	Lake Erie & Western R. R., Indianapolis, Ind.
*Willard, D. S., Auditor	Texas Midland R. R., Terrell, Tex.
Williams, R. A., Assistant Auditor	Atlantic Coast Line, Richmond, Va.
Williams, Thos., Chief Accountant and Auditor	Intercolonial Ry. of Canada, Moncton, N. B.
Wilson, G. N., Asst. General Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Wing, W. S., Auditor	Colorado Midland Ry., Denver, Colo.
Wingfield, J. J., Ticket Auditor	Southern Railway, Washington, D. C.
*Winne, W. N. D., General Auditor	Chicago, Milwaukee & St. Paul Ry., Chicago, Ill.
Wragovich, J. J., Auditor	Santa Fe, Prescott & Phoenix Ry., and Prescott & Eastern R. R., Prescott, Ariz.
*Wyman, F. A., Auditor Passenger Receipts	Lake Shore & Michigan Southern Ry., Cleveland, O.
Young, Erastus, General Auditor	Union Pacific R. R., Omaha, Neb.
*Young, Betram, Auditor Freight and Ticket Accounts	Delaware, Lackawanna & Western R. R., New York,
Ziegler, G., Auditor Traffic Receipts	Philadelphia & Reading R., R., Philadelphia, Pa.

HONORARY MEMBERS.

Adams, Henry C.	Washington, D. C.
Barker, Enoch	"Pennsylvania Annex," foot of Fulton St., Brooklyn, N. Y.
Bidgood, R. W.	Fayetteville, N. C.
Carroll, L. S.	22 Fifth Ave., Chicago, Ill.
Carstensen, John	Grand Central Depot, New York City.
Chapman, S.	227 Gresham House, Old Broad St., Lon- don, Eng.
Cooke, L. B.	Columbus, Ohio.
Doogan, Chas.	St. Paul, Minn.
Dickinson, W. J.	Louisville, Ky.
Filbert, W. J.	Empire Building, New York City.
Fyfe, Robt.	C. & N. W. Ry., Chicago, Ill.
Gillett, W. K.	Boston Block, Denver, Colo.
Gorham, F. A.	Grand Rapids, Mich.
Harris, W. R.	45 Broadway, New York City.
Haskins, C. W.	New York City.
Healion, M. C.	St. Paul, Minn.
Hills, F. W.	71 Broadway, New York, N. Y.
*Howe, J. C.	St. Louis, Mo.
Hyman, T. J.	The Rookery, Chicago, Ill.
Jones, Louis C.	New London, Conn.

Kerr, J. P.	Baltimore, Md.
Keller, H. A.	Cincinnati, O.
Kingwill, J. H.	Denver, Col.
Lewis, L. B., Jr.	Cincinnati, O.
*McGuire, C. W.	330 West 12th St., Anderson, Ind.
McKee, W. B.	Savannah, Ga.
Mink, Oliver W.	Boston, Mass.
Oyer, A. D.	C. & N.-W. Ry., Chicago, Ill.
Park, W. H.	98 Tilden Ave., Cleveland, O.
Parke, F. K.	434 Marquette Bldg., Chicago, Ill.
Penfold, A. D.	New York City.
*Phillips, C. G.	79 Dearborn St., Chicago, Ill.
Pollock, W. B.	10 Broadway, N. Y.
Quarrier, Cushman	Louisville, Ky.
Ramsey, N. P.	609 Riebold St., Dayton, O.
Richards, J. W.	(Chicago Telephone Co.) Chicago, Ill.
Savin, J. M.	Quincy, Ill.
Sells, E. W.	New York City.
Shearson, E.	Empire Building, New York City.
Ware, C. V.	121 W. 56th St., New York City.
Warren, C. H.	143 Liberty St., New York.
Wasson, T. I.	Marshalltown, Ia.
Waters, W. C.	Care of Southeastern Freight Association, Atlanta, Ga.
Wheelock, E. D.	417 The Rookery Chicago, Ill.
Whitman, B. F.	1249 Euclid Ave., Cleveland, O.
Willey, S. B.	New York Life Bldg., Chicago, Ill.

CONSTITUTIONAL REGULATION GOVERNING VOTING.

Every member of this Association shall be entitled to a voice and vote in its proceedings, relative to the conduct of its affairs, but on all questions relative to accounts or settlements between carriers, which involve the indorsement of the interests represented, the vote shall be taken as follows, viz.: A Railroad Company or two or more Railroad Companies associated in interest and under one general accounting official, is eligible to one vote only; except, however, if the aggregate mileage of such company or companies exceeds one thousand miles, then such company or companies is eligible to one additional vote for each additional one thousand miles, or fractional part thereof, so operated; the Secretary to prepare a voting list prior to each meeting based upon the mileage of each company or companies as given in the last current issue of the Traveler's Official Railway Guide; the vote to be cast by the ranking accounting official in attendance at the meeting, or some other person duly accredited from same system. Companies or organizations, other than Railroad Companies, members of the Association, shall each be eligible to one vote, irrespective of mileage, upon all questions in regard to accounts or settlements directly affecting their interests.—*Article IV. Constitution.*



VOTING LIST.*

MEMBERSHIP BY COMPANIES.

(NOTE.—Companies indicated by asterisks (**) are eligible to one vote, irrespective of mileage, upon all questions in regard to accounts or settlements directly affecting their interests.)

(NOTE.—The Secretary will be under obligations to members if they will advise him of any inaccuracies in this voting list.)

Votes.	Miles.	
* *	*	Adams Express Co. H. G. Waters, General Auditor, New York City. Penn. Division—W. M. Davidson, Auditor, Philadelphia, Pa.
1	37	Albany & Hudson Ry. & Pow. Co. . . A. P. Deeds, Auditor, Albany, N. Y.
*	*	American Refrigerator Transit Co. . A. W. Brooke, Auditor, St. Louis, Mo.
9	8362	Atchison, Top. & Santa Fe System H. C. Whitehead, General Auditor, Chicago, Ill. W. E. Bailey, Assistant General Auditor, Chicago, Ill.
		E. Wilder, Treasurer, Topeka, Kan.
		W. J. Healy, Auditor of Freight Receipts, Topeka, Kan.
		C. M. Atwood, Auditor Passenger Receipts, Topeka, Kan.
		John F. Mitchell, Chief Clerk Auditor Passenger Rcts., Topeka, Kan.
*	*	I. S. Lauck, Auditor Disbursements, Topeka, Kan.
1		Atlanta Stone, Coal & Lum. Line. . Geo. M. Brown, Secretary and Treasurer, Atlanta, Ga.
2	231	Atlanta, Knoxville & Nor. Ry. . . . H. W. Oliver, Secretary-Treasurer and Auditor, Marietta, Ga.
	1790	Atlantic Coast Line
		R. A. Williams, Assistant Auditor, Richmond, Va.
1		G. S. LeGrand, Ticket Auditor, Wilmington, N. C.
1	74	AuSable & Northwestern R. R. . . W. H. Leith, Paymaster and Accountant, AuSable, Mich.

*See Constitutional regulation governing voting on preceding page.

Votes	Miles	
6	5276	Baltimore & Ohio R. R. H. D. Bulkley, Comptroller, Baltimore, Md. G. W. Booth, Asst. Comptroller, Baltimore, Md. J. T. Leary, General Auditor, Baltimore, Md. J. L. Kirk, Auditor Subsidiary Lines, Baltimore, Md. J. M. Watkins, Auditor of Revenue, Baltimore, Md. George B. Howarth, Auditor Disbursements, Baltimore, Md. F. D. Hodgson, Asst. Aud. Mdse. Rects., Baltimore, Md. C. C. Glessner, Asst. Aud. Coal and Coke Rects., Baltimore, Md. C. H. Pourmairat, Asst. Aud. Pass. Rects., Baltimore, Md.
P. R. R.		Baltimore, Chesapeake & Atlantic Ry. W. L. Rothstein, Auditor, Baltimore, Md. John H. Surratt, Auditor, Baltimore, Md. F. C. Plaisted, Cashier, Bangor, Me.
*		Baltimore Steam Packet Co. C. A. Millener, Auditor, Deseronto, Ont. D. Hum, Jr., Auditor, Pittsburgh, Pa.
1	360	Bangor & Aroostook R. R. G. W. Kepler, Sec. and Treas., Pittsburgh, Pa. M. E. Barber, Auditor, Boston, Mass.
1	86	Bay of Quinte Ry. & Navigation Co., Etc. I. C. Miller, Freight Auditor, Boston, Mass.
1	207	Bessemer & Lake Erie R. R. W. J. Hobbs, General Auditor, Boston, Mass.
N. Y. C.		Boston & Albany R. R. J. F. Dinkey, Auditor and Treasurer, Rochester, N. Y. W. H. Baumes, Gen'l Auditor, Buffalo, N. Y.
3	2325	Boston & Maine System W. H. Baumes, Gen'l Auditor, Buffalo, N. Y.
1	575	Buffalo, Rochester & Pittsburgh Ry. W. P. Durkee, Assistant Auditor, Omaha, Neb.
1	172	Buffalo & Susquehanna R. R. W. P. Durkee, Assistant Auditor, Omaha, Neb.
C. B. & Q.		Burlington & Missouri River R. R. W. P. Durkee, Assistant Auditor, Omaha, Neb.
2	1300	Burlington, Cedar Rapids & Northern Ry. I. C. Broeksmit, Auditor, Cedar Rapids, Iowa. W. F. Broeksmit, Freight Auditor, Cedar Rapids, Iowa. Ransom A. Grout, Asst. Traveling Auditor, Estherville, Iowa.
....		Burnside & Cumberland River Ry. C. W. Cole, President and Auditor, Cincinnati, O.

Votes.	Miles.	
1	80	Butte, Anaconda & Pacific Ry. P. M. Halloran, Auditor, Anaconda, Mont.
1	196	California Northwestern Ry. Thos. Mellersh, Secretary and Comptroller, San Francisco, Cal.
1	466	Canada Atlantic Ry. W. H. Smith, General Auditor, Ottawa, Can.
*	*	Alfred T. Gow, Chief Clerk, Ottawa, Ont.
9	8322	Canádan Pacific Dispatch B. D. Webber, General Agent, Boston, Mass.
		Canadian Pacific Ry. I. G. Ogden, 3d Vice-President, Montreal, Quebec.
		H. L. Penny, General Auditor, Montreal, Quebec.
		J. Leslie, Auditor Disbursements, Montreal, Quebec.
		A. A. Goodchild, Asst. Auditor Disbursements, Montreal, Quebec.
		J. H. Shearing, Auditor Passenger Receipts, Montreal, Quebec.
		C. J. Flanagan, Aud. Frt. and Telegraph Receipts, Montreal, Que.
1	50	Carrabelle, Tallahassee & Georgia R. R. F. W. Armstrong, Auditor, Tallahassee, Fla.
2	1845	Central of Georgia R. R. H. A. Dunn, Auditor, Savannah, Ga.
1	677	Central R. R. of New Jersey W. D. Beymer, F. and P. Accountant, Savannah, Ga.
*	*	Central Ry. Clearing House J. A. Taylor, General Auditor, New York City, N. Y.
		William Nicholson, Manager, Buffalo, N. Y.
2	1506	S. G. Brown, Chief Clerk, Buffalo, N. Y.
		L. F. Sullivan, Comptroller, Richmond, Va.
		O. D. James, Freight Auditor, Richmond, Va.
		G. W. Poe, Ticket Auditor, Richmond, Va.
		L. B. Enslow, Auditor Disbursements, Richmond, Va.
1	41	J. W. Nokely, Traveling Auditor, Richmond, Va.
*	*	Chesapeake Western Ry. E. W. Mills, Gen'l Auditor, 141 Broadway, New York City.
1	935	Chesapeake Steamship Co. E. Edmond F. Foster, Auditor, Baltimore, Md.
		Chicago & Alton Ry. C. H. Davis, Auditor, Chicago, Ill.
		Robert Adams, C. C. to Auditor, Chicago, Ill.
1	738	Chicago & Eastern Illinois Ry. A. M. Smith, Secretary and Auditor, Chicago, Ill.
1	108	Chicago Terminal Transfer R. R. Co. John H. McClement, Comptroller, 35 Wall St., New York City.
		Samuel L. Prest, Asst. Comptroller, Chicago, Ill.

Votes.	Miles.	
8	7236	Chicago & North-Western Ry. M. M. Kirkman, Second Vice-President, Chicago, Ill. W. F. Van Bergen, Ticket Auditor, Chicago, Ill. J. O. Clifford, Freight Auditor, Chicago, Ill. H. W. McFarlane, Assistant Ticket Auditor, Chicago, Ill. J. L. Burgess, Assistant Freight Auditor, Chicago, Ill. Wm. M. Gale, General Bookkeeper, Chicago, Ill. Frank M. Luce, Auditor Car Mileage, Chicago, Ill. W. J. Schatz, Auditor R. R. Accounts, Chicago, Ill. M. J. Clark, Secretary and Auditor, Chicago, Ill.
1	48	Chicago & Western Indiana R. R. H. D. Foster, Auditor Frt. and Ticket Accounts, St. Joseph, Mo.
C.B.&Q.	....	Chicago, Burlington & Kansas City Ry.
9	8225	Chicago, Burlington & Quincy Ry. C. I. Sturgis, General Auditor, Chicago, Ill. Geo. B. Dunbar, Asst. General Auditor, Chicago, Ill. C. D. Bird, Freight Auditor, Chicago, Ill. R. L. Porter, Auditor Expenditures, Chicago, Ill. G. S. Cooper, Auditor Ticket Accounts, Chicago, Ill. W. B. Bend, Vice-President and Auditor, St. Paul, Minn.
2	1269	Chicago Great Western Ry. W. B. Bend, Vice-President and Auditor, St. Paul, Minn.
1	75	Chicago Junction Ry. C. C. Chace, Auditor, Chicago, Ill.
1	537	Chicago, Indianapolis & Louisville Ry. Jos. L. Doherty, Auditor, Chicago, Ill.
7	6758	Chicago, Milwaukee & St. Paul Ry. W. N. D. Winne, General Auditor, Chicago, Ill. W. F. Dudley, Assistant General Auditor, Chicago, Ill. G. N. Wilson, Assistant General Auditor, _____ R. S. Dousman, Freight Auditor, Chicago, Ill. P. Tyrrell, Ticket Auditor, Chicago, Ill.
1	165	Chicago, Lake Shore & Eastern Ry. H. H. Kendrick, Auditor, Chicago, Ill.
1	300	Chicago, Peoria & St. Louis R. R. Ralph Blaisdell, Auditor, Springfield, Ill. Geo. E. Deyo, Traveling Auditor, Springfield, Ill.

Votes.	Miles	
4	3978	Chicago, Rock Island & Pacific Ry S. C. Matthews, Auditor, Chicago, Ill. W. H. Burns, Freight Auditor, Chicago, Ill. A. Temple, Ticket Auditor, Chicago, Ill. M. V. Harris, Auditor, Fort Worth, Tex.
1	123	Chicago, Rock Island & Texas Ry.
2	1597	Chicago, St. Paul, Minneapolis & Omaha Ry. L. A. Robinson, Comptroller, St. Paul, Minn. Chihuahua & Pacific R. R. B. F. Maurer, Auditor, Chihuahua, Mexico. Coahuila & Zacatecas Ry. P. M. Dodge, Auditor, Saltillo, Mex. Choctaw Northern R. R. H. Lucas, Auditor, Geary, O. T. Choctaw Oklahoma & Texas R. R. S. J. Haydon, Treasurer and Auditor, Amarillo, Texas. Cincinnati, Hamilton & Dayton Ry., I. D. & W. Ry. and Ft. W. & W. Ry. G. W. Lishawa, Auditor, Cincinnati, O. Edward J. Leahy, Frt. Accountant, Cincinnati, O.
1	647	Cincinnati, New Orleans & Texas Pacific Ry. and Alabama, Gt. Southern Ry. M. F. Molloy, Auditor, Cincinnati, O.
1	115	Cincinnati, Richmond & Muncie R. R. J. F. Shepherd, Auditor, Richmond, Ind.
3	2342	Cleveland, Cincinnati, Chicago & St. Louis Ry. P. A. Hewitt, Auditor, Cincinnati, O. E. E. Kruthoffer, Freight Accountant, Cincinnati, O. F. M. Brine, Ticket Accountant, Cincinnati, O. Jas. W. Hewitt, Chief Traveling Auditor, Indianapolis, Ind.
*	*	Clyde Steamship Co. of Phila. Geo. W. Quigley, Auditor Freight Receipts, Philadelphia, Pa.
2	1145	Colorado & Southern Ry. A. D. Parker, General Auditor, Denver, Colo.
1	336	Colorado Midland R. R. W. S. Wing, Auditor, Denver, Colo.
1	270	Columbus, Sandusky & Hocking R. R. Co. J. E. Merion, Auditor, Columbus, O.
1	163	Cumberland Valley Ry. W. L. Ritchey, Auditor, Chambersburg, Pa.

Vote.	Miles.		
1	53	Davenport, Rock Island & North-western Ry.	C. F. Roche, Auditor, Davenport, Ia.
1	665	Delaware & Hudson Co.	A. I. Culver, Comptroller, New York City. J. B. Brownell, Chief Clerk, Albany, N. Y. L. H. Stewart, Local Auditor, Albany, N. Y.
1	963	Delaware, Lackawanna & Western R. R.	O. C. Post, General Auditor, New York City. Bertram Young, Auditor Frt. and Ticket Accounts, New York.
2	1708	Denver & Rio Grande R. R.	Stephen Little, Comptroller, New York City. E. R. Murphy, Auditor, Denver, Colo.
*		Detroit & Cleveland Steam N. Co.	D. C. McIntyre, Gen'l Agent, Cleveland, O.
1	388	Detroit Southern R. R.	W. D. Gray, Auditor, Detroit, Mich.
1	571	Duluth, So. Shore & Atlantic Ry.	A. E. Delf, Auditor, Marquette, Mich.
1	73	East Louisiana R. R.	C. K. Mullings, Treasurer and Auditor, Covington, La.
1	294	El Paso & Southwestern R. R.	C. P. Colburn, Auditor, Bisbee, Ariz.
1	169	El Paso & North Eastern Ry.	E. M. Harter, Auditor and Cashier, Alamogordo, N. M.
1	199	Elgin, Joliet & Eastern Ry.	F. W. Sutton, Auditor, Chicago, Ill.
3	2587	Erie Railroad	J. T. Wann, Auditor, New York City. M. P. Blaauvelt, Assistant Auditor, New York, N. Y. D. W. Bigoney, Auditor Disbursements, New York City.
*		Erie & Western Transportation Co.	W. J. Boddy, Auditor, Philadelphia, Pa.
1	316	Evansville & Terre Haute Ry. and Evansville & Indianapolis R. R.	Wm. K. Allen, Auditor, Evansville, Ind.
1	475	Florida East Coast Ry.	W. H. Chambers, Auditor, St. Augustine, Fla.
1	453	Fort Worth & Denver City R. R.	Geo. Strong, Secretary and Treasurer, Ft. Worth, Tex. S. M. Hudson, Auditor, Fort Worth, Texas.
1	141	Fort Worth & Rio Grande Ry.	John S. Jones, Secretary and Auditor, Ft. Worth, Tex.

Votes.	Miles.	
C.&N.-W.		Fremont, Elkhorn & Mo. Val. R. R. J. W. Branch, Auditor Agts' and Conductors' Accts., Chicago, Ill.
*		Galena Oil Co. C. C. Steinbrenner, Auditor Railway Accounts, Franklin, Pa.
1 322		Georgia R. R. Carlton Hillyer, Auditor, Augusta, Ga.
S. A. L.		Georgia & Alabama Ry. W. H. MacFarland, Auditor, Savannah, Ga.
1 590		Grand Rapids & Indiana R. R. R. R. McNeany, Secretary and Auditor, Grand Rapids, Mich.
5 4179		Grand Trunk Ry. of Canada H. W. Walker, General Auditor, Montreal, Quebec.
6 5293		Great Northern Ry. R. I. Farrington, Second Vice-President, St. Paul, Minn.
		J. G. Drew, Comptroller.
		J. L. Cramer, General Auditor, St. Paul, Minn.
		F. E. Draper, Auditor Freight Receipts, St. Paul, Minn.
1 290		Green Bay & Western Ry. J. C. Thurman, General Auditor, Green Bay, Wis.
A. T. & S. F.		Gulf, Beaumont & Kansas City Ry. Co. G. B. Gallon, General Auditor, Beaumont, Tex.
A. T. & S. F.		Gulf, Colorado & Santa Fe Ry. A. S. Jennings, Auditor, Galveston, Texas.
		A. C. Torbert, Secretary and Treasurer, Galveston, Texas.
C. B. & Q.		Hannibal & St. Joseph R. R. C. M. Carter, Auditor, St. Joseph, Mo.
*		Hoosac Tunnel Fast Freight Line. Foster Bentley, General Accountant, Chicago, Ill.
1 670		Houston & Texas Central Ry. B. G. Bartholomew, Chief Clerk Traf. Accts., Houston, Texas.
1 192		Houston East & West Texas Ry. James Appleby, Auditor, Houston, Texas.
1 64		Huntingdon & Broad Top Mountain R. R. & Coal Co. J. P. Donaldson, Secretary and Treasurer, Philadelphia, Pa.
6 5312		Illinois Central R. R. and Yazoo & Miss. Valley R. R. J. C. Welling, Vice-President, Chicago, Ill.
		F. Fairman, Auditor, Chicago, Ill.
		Con. F. Krebs, Assistant Comptroller, Chicago, Ill.
		Clarence W. Moore, Auditor Disbursements, Chicago, Ill.
		A. D. Joslin, Auditor Passenger Receipts, Chicago, Ill.
		M. D. Royer, Auditor of Freight Receipts, Chicago, Ill.
		J. F. Titus, Local Treasurer, Chicago, Ill.

		Miles.	
1	Indiana, Illinois & Iowa R. R.	298	M. J. Edgeworth, Auditor, Kankakee, Ill.
2	Intercolonial Ry. of Canada.	1315	Thos. Williams, Chief Accountant, and Auditor Moncton, N.B.
1	International & Grt. Northern R. R.	923	W. L. Maury, Auditor, Palestine, Texas.
1	Interoceanic Ry. of Mexico.	624	A. L. Buddee, Chief Accountant, City of Mexico.
1	Jacksonville & St. Louis Ry.	116	Geo. W. Dye, Auditor and Cashier, Jacksonville, Ill.
1	Kansas City, Clinton & Springfield Ry.	163	E. M. Smith, Auditor and Treasurer, Springfield, Mo.
1	Kansas City Southern Ry.	641	R. J. McCarty, Auditor, Kansas City, Mo.
			J. I. Morrison, Auditor Frt. and Pass. Receipts, Kansas City, Mo.
			H. B. Johnson, Auditor, Disbursements, Kansas City, Mo.
C.B.&Q.	Kansas City, St. Joseph & Council Bluffs R. R.		Benj. L. Crosby, Assistant Auditor, St. Joseph, Mo.
1	Kansas City, Mexico & Orient.		Neal C. Doran, Sec. and Auditor, Kansas City, Mo.
C.B.&Q.	Keokuk & Western R. R.		T. R. Board, Auditor and Assistant Treasurer, Keokuk, Iowa.
1	Lake Erie & Detroit River R. R.	225	A. Leslie, General Auditor and Accountant, Walkerville, Ont.
1	Lake Erie & Detroit River R. R.	225	A. Leslie, General Auditor and Accountant, Walkerville, Ont.
1	Lake Erie & Western R. R.	880	W. A. Wildhack, Auditor, Indianapolis, Ind.
2	Lake Shore & Mich. Southern Ry.	1413	R. H. Hill, Auditor, Cleveland, O.
			F. A. Wyman, Auditor Passenger Receipts, Cleveland, O.
			M. C. Tully, Auditor Freight Receipts, Cleveland, O.
1	Lake Superior & Ishpeming Ry., Muni- sing Ry. and Marquette & Southeast- ern Ry.	95	
1	Leavenworth, Kansas & West. Ry.	192	H. A. St. John, Auditor, Marquette, Mich.
			Howard M. Engelman, Auditor and Assistant Treasurer, Leavenworth, Kas.
1	Lehigh & Hudson River Ry.	87	E. M. Reynolds, Auditor, Warwick, N. Y.
2	Lehigh Valley R. R.	1342	Isaac McQuilkin, Comptroller, Philadelphia, Pa.
			W. W. Weaver, Auditor Coal Traffic, Philadelphia, Pa.
			Winfield C. Scott, Auditor Freight Receipts, Philadelphia, Pa.
			Francis R. Twitchell, Auditor Pass. Receipts, Philadelphia, Pa.

Votes.		Miles.	
1	*	121	Lexington & Eastern R. R. G. Copland, Comptroller, Lexington, Ky.
1	*	*	Live Poultry Transportation Co. . . John R. Gott, Secretary & Treasurer, Chicago, Ill.
P. R. R.			Long Island R. R. A. B. Bierck, Auditor, Long Island City, L. I.
4		3393	Louisville & Nashville R. R. Chas. Haydon, Comptroller, Louisville, Ky.
			Chas. A. Lutz, Assistant Comptroller, Louisville, Ky.
			Geo. Becker, Auditor of Receipts, Louisville, Ky.
1		200	Louisville, Henderson & St. Louis Ry. Co. Geo. H. Lamkin, Auditor, Louisville, Ky.
1		105	Macon & Birmingham Ry. E. R. Henderson, Auditor and Cashier, Macon, Ga.
1		92	Macon, Dublin & Savannah R. R. C. G. Smith, Auditor, Macon, Ga.
1		816	Maine Central Ry. Co. G. S. Hobbs, General Auditor, Portland, Me.
C. P. R.			Manitoba & Northwestern Ry. Ed. J. Bulgin, Accountant, Winnipeg, Manitoba.
C. G. W.		*	Mason City & Fort Dodge R. R. J. L. Keough, Auditor, Ft. Dodge, Iowa.
			Merchants' and Miners' Transpor- tation Co. T. W. Kennedy, Auditor, Baltimore, Md.
3		2685	Mexican Central Ry. J. T. Harner, Asst. to Pres. and Comptroller, Boston, Mass.
			W. A. Frost, Auditor, City of Mexico.
1		848	Mexican International R. R. J. A. Hendry, Assistant Treasurer, City of Mexico.
1		181	Mexico, Cuernavaca & Pacific Ry. J. E. Dennison, Auditor, Eagle Pass, Texas.
			J. O. Rice, Assistant to President, City of Mexico.
2		1658	Michigan Central R. R. C. S. Sutton, Auditor, City of Mexico.
			A. J. Burt, Auditor, Detroit, Mich.
			F. O. Waldo, Assistant Auditor, Detroit, Mich.
1		642	Minneapolis & St. Louis Ry. and Iowa Central Ry. Thos. Eedson, Freight Accountant, Detroit, Mich.
2		1411	Minneapolis, St. Paul & Sault Ste. Marie Ry. L. D. P'Pool, Ticket Accountant, Detroit, Mich.
			Frank Nay, Auditor, Minneapolis, Minn.
			C. W. Gardner, Auditor, Minneapolis, Minn.

Votes.	Miles.	
1	48	Miss. River & Bonne Terre Ry. F. J. Thomure, Auditor, Bonne Terre, Mo.
3	2504	Missouri, Kansas & Texas Ry. G. J. Pollock, General Auditor, St. Louis, Mo. W. L. Seelig, Asst. General Auditor, St. Louis, Mo.
M. K. & T.		Missouri, Kansas & Texas Ry. of Texas. Wm. O'Connell, Auditor, Dallas, Texas.
6	5570	Missouri Pacific Ry. C. G. Warner, Vice-President, St. Louis, Mo. S. B. Schuyler, General Auditor, St. Louis, Mo. E. M. Curtis, Assistant General Auditor, St. Louis, Mo. H. H. McIntyre, Auditor Passenger Receipts, St. Louis, Mo. E. H. Lycett, Auditor Disbursements, St. Louis, Mo. Wm. O. Morcom, Auditor Freight Receipts, St. Louis, Mo.
1	879	Mobile & Ohio R. R. R. V. Taylor, General Auditor, Mobile, Ala.
1	7	Monongahela Connecting Ry. Co. . J. L. Moore, Auditor, Pittsburgh, Pa.
2	1189	Nashville, Chattanooga & St. Louis Ry. E. F. P'Pool, Comptroller, Nashville, Tenn. L. K. Wenning, Auditor Receipts, Nashville, Tenn.
1	336	New Orleans & Northeastern Ry. and Alabama & Vicksburg Ry. L. A. Jones, Auditor, New Orleans, La.
1	38	New York & Long Branch R. R. . . T. D. Maurer, Auditor, Long Branch, N. J.
4	3357	New York Central & Hudson River R. R. Marshal L. Bacon, Assistant Comptroller, New York City.
		Wm. T. McCulloch, Auditor Freight Accounts, New York City. J. F. Fairlamb, Auditor Passenger Accounts, New York City. Richard A. White, Auditor Disbursements, New York City,
1	523	New York Chicago & St. Louis Ry. H. V. Fountain, Auditor, Cleveland, O.
3	2038	New York, New Haven & Hart- ford Ry. H. M. Kochersperger, Comptroller, New Haven, Conn.
1	112	New York, Phila. & Norfolk Ry. . . H. C. Carlile, Auditor, Philadelphia, Pa.

Votes.	Miles	
So. Pac.	....	New York, Texas & Mexican Ry. G. R. Cottingham, Victoria, Texas.
A. C. L.	....	Norfolk & Carolina Ry. S. LeGrand, Assistant Auditor, Norfolk, Va.
2	1679	Norfolk & Western Ry. M. C. Jameson, Comptroller, Philadelphia, Pa. J. W. Cox, Auditor, Roanoke, Va.
1	146	Norfolk & Southern Ry. Geo. M. Glazier, Auditor, Norfolk, Va.
1	198	Northern Alabama Ry. and Augusta So. R. R. E. H. Kemper, Asst. Auditor, Washington, D. C.
6	5037	Northern Pacific Ry. H. A. Gray, Comptroller, St. Paul, Minn. M. P. Martin, Auditor, St. Paul, Minn. E. H. C. Taylor, Auditor Freight Receipts, St. Paul, Minn. Geo. Sherriff, Auditor Passenger Receipts, St. Paul, Minn. R. M. de Lambert, Auditor Motive Power Accounts and General Storekeeper, St. Paul, Minn.
1	....	Norwich & Worcester R. R., and N. & N. Y. Trans. Co. M. M. Wittemore, Treasurer, New Haven, Conn.
1	34	Ohio River & Charleston R. R. J. I. Collier, Secretary and Treasurer, Philadelphia, Pa.
B. & O.	....	Ohio River R. R. E. W. Warnick, Auditor, Parkersburg, W. Va.
*	*	Old Dominion Steamship Co. Isaac P. Jernigan, Auditor, Box 2170, New York City.
1	32	Omaha Bridge & Terminal Railway Company J. H. Daniels, Secretary, Omaha, Neb.
2	1117	Oregon R. R. & Navigation Co. E. S. Benson, General Auditor, Portland, Ore. J. B. Livingston, Freight Auditor, Portland, Ore. A. Gavin, C. C. Pass. Accounts, Portland, Ore. G. W. Mulks, C. C. Gen. Accts., Portland, Ore.
2	1698	Oregon Short Line R. R. C. J. McNitt, Acting Auditor, Salt Lake City, Utah.
1	111	Pacific & Arctic Ry. & Navigation Co. Arnold L. Berdoe, Auditor, Seattle, Wash.
1	180	Pacific Coast Co. J. F. Lawless, General Auditor, Seattle, Wash.
1	23	Paragould Southeastern Ry. J. M. Lowe, Auditor, Paragould, Ark.

Votes	Miles.	
*	*	Patterson Transfer Co. Cyrus Garnsey, Jr., Gen. Mgr., Sec. and Treas., Memphis, Tenn.
1	43	Parral & Durango R. R. Paul E. Joseph, Auditor, Parral, Chih, Mexico.
A. T. & S. F. ... *	*	Pecos System Lines A. L. Conrad, Auditor, Amarillo, Tex.
8	7039	Peninsular & Occidental S. S. Co. . . . Roy Ramey, Auditor, Jacksonville, Fla.
*	*	Pennsylvania R. R. R. W. Downing, Comptroller, Philadelphia, Pa.
		M. Riebenack, Assistant Comptroller, Philadelphia, Pa.
		J. D. Greene, Auditor Disbursements, Philadelphia, Pa.
		E. A. Stockton, Asst. Auditor Disbursements, Philadelphia, Pa.
		J. Justice, Auditor Freight Receipts, Philadelphia, Pa.
		A. J. Gillingham, Auditor Pass. Receipts, Philadelphia, Pa.
		S. Anderson, Assistant Auditor Pass. Receipts, Philadelphia, Pa.
		F. T. Downing, Chief Clerk Comptroller, Philadelphia, Pa.
		M. Riebenack, Jr., Special Agent Accounting Department, Philadelphia, Pa.
3	2954	Penn. Lines West of Pittsburgh. . . . J. W. Renner, Comptroller, Pittsburgh, Pa.
		A. McElevy, Assistant Comptroller, Pittsburgh, Pa.
		T. H. B. McKnight, Treasurer, Pittsburgh, Pa.
		I. M. Lyon, Auditor Freight Receipts, Pittsburgh, Pa.
		D. C. Copperstone, Asst. Auditor Disbursements, Pittsburgh, Pa.
		C. S. Covert, Auditor Pass. Receipts, Pittsburgh, Pa.
1		Ino. B. Brittain, Special Agent Acctg. Dept., Pittsburgh, Pa.
1	35	Peoria & Pekin Terminal Ry. R. M. Darley, Auditor, Peoria, Ill.
1	18	Peoria & Pekin Union Ry. H. K. Pinkney, Auditor, Peoria, Ill.
2	1774	Pere Marquette R. R. C. R. Rockwell, Gen'l Auditor, 50 State St., Boston, Mass.
		J. E. Howard, Auditor, Detroit, Mich.
		C. S. McMillan, Traffic Accountant, Detroit, Mich.

Votes.	Miles.	
2	1455	Philadelphia & Reading R. R. D. Jones, Comptroller, Philadelphia, Pa. J. E. Price, Auditor Disbursements, Philadelphia, Pa. C. H. Quarles, Auditor Passenger Traffic, Philadelphia, Pa. W. B. Scott, Auditor Merchandise Traffic, Philadelphia, Pa. H. W. Hancock, Auditor of Coal Traffic, Philadelphia, Pa. G. Ziegler, Auditor Traffic Receipts, Philadelphia, Pa.
1	18	Pittsburgh, Chartiers & Youghi- ogheny Ry. R. T. Hill, Secretary and Accountant, Pittsburgh, Pa.
1	180	Pittsburgh & Lake Erie R. R. C. H. Bronson, Auditor, Pittsburgh, Pa. E. H. Kennedy, Asst. Auditor, Pittsburgh, Pa.
3	2235	Plant System H. C. Prince, Comptroller, Savannah, Ga. R. S. McIver, Auditor of Receipts, Savannah, Ga. H. H. McKee, Auditor of Disbursements, Savannah, Ga.
*	*	Pullman Co. F. C. N. Robertson, Auditor, Chicago, Ill.
1	262	Quincy, Omaha & Kan. City R. R. . . W. D. Tucker, Auditor and Asst. Treasurer, Kansas City, Mo. H. H. Kendrick, Kansas City, Mo.
*	*	Richelieu & Ontario Naviga'n Co. J. A. Villeneuve, Comptroller and Treasurer, Montreal, Quebec.
1	90	Richmond, Fredericksburg & Potomac R. R. Jos. E. Cox, Auditor, Richmond, Va. F. J. Duke, Assistant Treasurer, Richmond, Va.
1	180	Rio Grande Southern R. R. Geo. A. Marshall, Auditor, Denver, Colo.
*	*	Rochester & Pittsburgh Coal & Iron Co. G. H. Clune, Auditor and Treasurer, Rochester, N. Y.
*	*	R. W. & O. Fast Freight Line. . . . E. J. Mitchell, Accountant, Boston, Mass.
1	469	Rutland R. R. M. H. Chamberlin, Auditor, Rutland, Vt.
1	312	St. Joseph & Grand Island Ry. . . . H. W. Milliman, Auditor, St. Joseph, Mo.

Votes.	Miles.	
2	1914	St. Louis & San Francisco Ry. A. Douglas, Vice-President and General Auditor, St. Louis, Mo. J. S. Ford, Asst. Secretary and Asst. Treasurer, 1313 Broad Exchange Bldg., New York City, N. Y.
		W. P. Newton, Assistant Auditor, St. Louis, Mo. F. H. Hamilton, Secretary-Treasurer, St. Louis, Mo. T. J. Heath, Auditor Tht. Accounts, St. Louis, Mo. J. D. Nettleship, Auditor Freight Accounts, St. Louis, Mo. H. J. Cronin, Auditor Disbts, St. Louis, Mo.
C.B.&Q.	....	St. Louis, Keokuk & Northwestern R. R. J. H. Sturgis, Assistant Treasurer, St. Joseph, Mo. St. Louis Southwestern Ry. System, S. C. Johnson, General Auditor, St. Louis, Mo.
2	1308	R. E. Kimbell, Chief Clerk Accounting Dept., St. Louis, Mo. Charlton Messick, Chief Clerk Freight and Ticket Accounts, St. Louis, Mo.
1	687	R. D. Cobb, Auditor, St. L. S. W. R'y of Texas, Tyler, Texas. J. W. Terry, Auditor, San Antonio, Texas. J. Harner, Chief Clerk, Auditor, San Antonio, Texas,
1	224	Santa Fe, Prescott & Phoenix Ry. J. J. Wragovich, Auditor, Prescott, Ariz. and Prescott & Eastern R. R. T. W. Roby, Comptroller, Portsmouth, Va.
3	2591	Seaboard Air Line Ry. J. H. Burroughs, Auditor Freight Repts., Portsmouth, Va. J. C. Hunter, Assistant Freight Auditor, Chicago, Ill.
C.&N.W.	....	Sioux City & Pacific R. R. J. W. White, Auditor, Los Angeles, Cal. Southern California Ry., Santa Fe Pacific R. R. and San F. & San Joaquin Valley Ry. C. L. Loop, General Auditor, Chattanooga, Tenn.
A.T.&S.F.	....	Southern Express Co. F. J. Virgin, Auditor, Chattanooga, Tenn. Southern Iron Car Line C. G. Lippold, Auditor, Atlanta, Ga.

Votes.	Miles.	
9	8104	Southern Pacific Co. Wm. Mahl, Comptroller and 2d Asst. to Pres., New York City. Atlantic System—C. E. Wermuth, Auditor, New Orleans, La. Pacific System—Geo. T. Klink, General Auditor, San Francisco, Cal. C. J. Wilder, Freight Auditor, San Francisco, Cal. E. E. Holton, Ticket Auditor, San Francisco, Cal. D. W. Horsburgh, Assistant Freight Auditor, San Francisco, Cal.
7	6731	Southern Railway Co. A. H. Plant, Auditor, Washington, D. C. H. H. Laughton, Auditor Disbursements, Washington, D. C. J. J. Wingfield, Ticket Auditor, Washington, D. C. C. B. Hayes, Freight Auditor, Washington, D. C. W. F. Crane, General Auditor, 99 John St., New York City.
1	*	South Western R. R. of Arizona ... J. T. Denniston, Auditor, Pittsburgh, Pa. Star Union Line. T. F. Brown, Asst. Auditor, Pittsburgh, Pa.
1	30	Staten Island Rapid Transit Ry. Co. P. H. Cassidy, Auditor, New York City. E. Curry, Treasurer, New York City.
1	9	Tabor & Northern Ry. D. E. Low, Auditor, Tabor, Ia.
1	346	The Hocking Valley Railway Co. ... L. P. Ecker, Auditor, Columbus, O. * Terminal R. R. Ass'n. of St. Louis ... Jas. Hanna, Sec'y. and Auditor, St. Louis, Mo. H. D. Heuer, Asst. Auditor, St. Louis, Mo.
1	242	Terre Haute & Indianapolis R. R. ... W. S. Roney, Auditor, Terre Haute, Ind.
1	78	Texarkana & Ft. Smith Ry. F. S. Carroll Auditor, Texarkana, Tex.
2	1678	Texas & Pacific Ry. R. Fenby, Auditor, Dallas, Texas.
1	125	Texas Midland R. R. D. S. Willard, Auditor, Terrell, Texas.
So. Pac.	....	A. R. Canfield, Chief Clerk-Auditing Dept., Terrell, Texas.
1	401	Texas & New Orleans Ry. C. B. Seger, Auditor, Houston, Texas,
1	248	Toledo & Ohio Central Ry. J. Landraf, Jr., Auditor, Toledo, O.
1	451	Toledo, Peoria & Western Ry. ... E. D. Usner, Secretary and Auditor, Peoria, Ill.
		Toledo, St. Louis & Western R.R. J. W. Crowell, Freight and Ticket Accountant, Toledo, O. Jas. Marwick, Accountant, 27 Pine St., New York.

Votes.	Miles.		
4	3024	Union Pacific R. R.	Erastus Young, General Auditor, Omaha, Neb. H. I. Bettis, Asst. Gen'l Auditor, Omaha, Neb. R. Anderson, Auditor Disbursements, Omaha, Neb. F. B. Southard, Auditor Passenger Accounts, Omaha, Neb. H. J. Stirling, Freight Auditor, Omaha, Neb. W. J. Post, Auditor, 327 Carnegie Building, Pittsburgh, Pa.
1	25	Union R. R.	W. J. Post, Auditor, 327 Carnegie Building, Pittsburgh, Pa.
1	264	Virginia & Southwestern Ry.	D. Davies, Auditor, Bristol, Va.—Tenn.
3	2484	Wabash R.R.	D. B. Howard, Auditor, St. Louis, Mo. E. B. Pryor, Assistant Auditor, St. Louis, Mo. R. E. Berger, Chief Clerk Freight Accounts, St. Louis, Mo. L. B. McConaha, Chief Clerk Auditor, Chester, Ill.
1	65	Wabash, Chester & Western Ry.	L. B. McConaha, Chief Clerk Auditor, Chester, Ill.
1	176	Washington & Columbia River Ry.	Rowland Smith, Auditor, Walla Walla, Wash.
1	225	Western Ry. of Alabama & Atlanta & West Point Ry.	F. A. Healy, Auditor, Atlanta, Ga.
1	55	Williamsport & No. Branch R. R.	Chas. E. Mosser, General Auditor, Hughesville, Pa.
1	876	Wisconsin Central Lines.	Robert Toombs, Comptroller and Auditor, Milwaukee, Wis.
1	77	Wrightsville & Tennille R. R.	D. R. Thomas, Auditor, Tennille, Ga.

ROLL OF DECEASED MEMBERS.

NAME.	TITLE.	ROAD.	DIED.
GEO. A. LAYET	Comptroller	M. & O.	Nov. 22, 1888.
R. G. BROWN	Auditor	M. & St. L.	Jan. 11, 1890.
W. L. NEWPORT	Aud. and Cashier	M. C. & Ft. D.	Oct. 2, 1889.
S. H. AYERS	Auditor	W. & L. E.	Dec. 2, 1890.
G. D. DONNELLY	Chief Accountant	Central Arizona	May, 1891.
THOS. R. DAVIS	Auditor of Disb'ts.	Pennsylvania	Dec. 10, 1891.
TOS. T. PENTON	Auditor	L. N. O. & T.	Jan. 23, 1892.
H. HALL	Secretary and Aud.	H. & T. C.	Nov. 5, 1892.
F. E. HANCOCK	Gen'l Accountant	Atlantic and Pac.	Oct. 9, 1892.
GEO. M. TAYLOR	Aud. Frt. Receipts.	Pennsylvania	July 26, 1893.
EDW. W. DAUTEL	Treasurer and Aud.	M. D. & S.	Sept. 3, 1893.
CYRUS P. LELAND	Auditor	L. S. & M. S.	June 30, 1894.
WM. T. THELIN	General Auditor	Baltimore & Ohio	Nov. 17, 1894.
ROYAL L. GIBBS	Aud. Frt. Receipts.	Gt. Nor. Ry. Line	Dec. 23, 1894.
HENRY G. WOOD	General Auditor.	West Maryland.	April 13, 1895.
G. W. MILLER	Freight Auditor	H. & St. J.	Sept. 4, 1895.
G. W. LEDLIE	Auditor	F. & P. M.	Oct. 4, 1895.
MILO S. FREEMAN	Auditor Receipts	Central R.R. of Ga.	Feb. 3, 1896.
G. L. LANSING	Secy. and Comptr'lr.	Southern Pacific	Feb. 5, 1896.
A. P. LEWIS	Auditor	I. D. & W.	April 3, 1896.
H. GABELMAN	Auditor	Iowa Central	April 19, 1896.
W. E. STONEY	Auditor	S. C. & G.	May 24, 1896.
A. S. VAN KURAN	Freight Auditor	U. P. Ry.	June 14, 1896.
W. A. ROSS	Auditor	Ft. W. & D. Cy. Ry.	Aug. 21, 1896.
J. F. H. McKIBBEN	Auditor	A. T. & S. F. Ry.	Aug. 24, 1896.
C. S. ANTHONY	General Auditor	Fitchburg R. R.	July 15, 1897.
A. K. DIXON	Secy. and Auditor	Ft. W. & R. G. Ry.	Nov. 10, 1897.
C. T. MOREL	Comptroller	Plant System	Mar. 11, 1898.
W. HACKER	Aud. Canal & Coal Co.	Pennsylvania R.R.	Mar. 11, 1898.
S. Y. McNAIR	Secy. and Auditor	C. A. & C. Ry.	Mar. 19, 1898.
A. F. DUNLEVY	Aud. Disb'ts.	B. & O. R. R.	July 26, 1898.
D. D. DAVIS	Auditor	T. St. L. & K. C. R. R.	Nov. 29, 1898.
D. A. WATERMAN	Treasurer	Mich. Cent. R. R.	April 3, 1899.
CHAUNCEY KELSEY	Auditor	C. & A. R. R.	May 11, 1899.
J. C. COURTNEY	Honorary Member .....	.....	July 14, 1899.
U. B. ROGERS	Auditor	C. & W. Mich. R.R.	Dec. 30, 1899.
A. S. MORTON	Auditor Disb'ts.	Nor. Pac. Ry.	May 13, 1900.
J. P. CURRY	Auditor	N. Y. C. & St. L. R. R.	Oct. 5, 1900.
H. A. RUBIDGE	Secy. and Auditor	C. & E. I. R. R.	Jan. 26, 1901.
F. H. FREEBORN	Auditor	Buff. & Sus. R. R.	Sep. 20, 1901.
A. F. SHERWOOD	Auditor	Ga. So. & Fla. Ry.	Sep. 24, 1901.
W. A. RIACH	Gen'l Auditor	Atl. Coast Line	Oct. 4, 1901.



